

AMENDMENT NO. _____ Calendar No. _____

Purpose: To improve the bill.

IN THE SENATE OF THE UNITED STATES—117th Cong., 1st Sess.

H. R. _____

To provide for reconciliation pursuant to title II of S. Con.
Res. 5.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by _____

Viz:

1 Strike all after the first word and insert the following:

2 **TITLE.**

3 This Act may be cited as the “American Rescue Plan
4 Act of 2021”.

5 **SEC. 2. TABLE OF CONTENTS.**

6 The table of contents for this Act is as follows:

Sec. 1. Short title.

Sec. 2. Table of contents.

**TITLE I—COMMITTEE ON AGRICULTURE, NUTRITION, AND
FORESTRY**

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Sec. 1002. Emergency rural development grants for rural health care.

Sec. 1003. Pandemic program administration funds.

Sec. 1004. Funding for the USDA Office of Inspector General for oversight of
COVID–19-related programs.

Sec. 1005. Farm loan assistance for socially disadvantaged farmers and ranch-
ers.

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- Sec. 1006. USDA assistance and support for socially disadvantaged farmers, ranchers, forest land owners and operators, and groups.
- Sec. 1007. Use of the Commodity Credit Corporation for commodities and associated expenses.

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- Sec. 1102. Additional assistance for SNAP online purchasing and technology improvements.
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- Sec. 1105. Improvements to WIC benefits.
- Sec. 1106. WIC program modernization.
- Sec. 1107. Meals and supplements reimbursements for individuals who have not attained the age of 25.
- Sec. 1108. Pandemic EBT program.

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- Sec. 2002. Higher Education Emergency Relief Fund.
- Sec. 2003. Maintenance of effort and maintenance of equity.
- Sec. 2004. Outlying areas.
- Sec. 2005. Gallaudet University.
- Sec. 2006. Student aid administration.
- Sec. 2007. Howard University.
- Sec. 2008. National Technical Institute for the Deaf.
- Sec. 2009. Institute of Education Sciences.
- Sec. 2010. Program administration.
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1 **TITLE I—COMMITTEE ON AGRI-**
2 **CULTURE, NUTRITION, AND**
3 **FORESTRY**

4 **Subtitle A—Agriculture**

5 **SEC. 1001. FOOD SUPPLY CHAIN AND AGRICULTURE PAN-**
6 **DEMIC RESPONSE.**

7 (a) APPROPRIATION.—In addition to amounts other-
8 wise available, there is appropriated to the Secretary of
9 Agriculture for fiscal year 2021, out of any money in the
10 Treasury not otherwise appropriated, \$4,000,000,000, to
11 remain available until expended, to carry out this section.

12 (b) USE OF FUNDS.—The Secretary of Agriculture
13 shall use the amounts made available pursuant to sub-
14 section (a)—

15 (1) to purchase food and agricultural commod-
16 ities;

17 (2) to purchase and distribute agricultural com-
18 modities (including fresh produce, dairy, eggs, and
19 meat) to individuals in need, including through deliv-
20 ery to nonprofit organizations and through res-
21 taurants and other food related entities, as deter-
22 mined by the Secretary, that may receive, store,
23 process, and distribute food items;

24 (3) to make grants and loans for small or
25 midsized food processors or distributors, farmers

1 markets, producers, or other organizations to re-
2 spond to COVID–19, including for measures to pro-
3 tect workers against COVID–19; and

4 (4) to make loans and grants and provide other
5 assistance to maintain and improve food and agricul-
6 tural supply chain resiliency.

7 (c) ANIMAL HEALTH.—

8 (1) COVID–19 ANIMAL SURVEILLANCE.—The
9 Secretary of Agriculture shall conduct monitoring
10 and surveillance of susceptible animals for incidence
11 of SARS–CoV–2.

12 (2) GUIDANCE.—Activities conducted under
13 paragraph (1) shall be consistent with guidance pro-
14 vided by the World Organisation for Animal Health.

15 (3) FUNDING.—Out of the amounts made avail-
16 able under subsection (a), the Secretary shall use
17 \$300,000,000 to carry out this subsection.

18 (d) OVERTIME FEES.—

19 (1) SMALL ESTABLISHMENT; VERY SMALL ES-
20 TABLISHMENT DEFINITIONS.—The terms “small es-
21 tablishment” and “very small establishment” have
22 the meaning given those terms in the final rule enti-
23 tled “Pathogen Reduction; Hazard Analysis and
24 Critical Control Point (HACCP) Systems” published

1 in the Federal Register on July 25, 1996 (61 Fed.
2 Reg. 38806).

3 (2) OVERTIME INSPECTION COST REDUC-
4 TION.—Notwithstanding section 10703 of the Farm
5 Security and Rural Investment Act of 2002 (7
6 U.S.C. 2219a), the Act of June 5, 1948 (21 U.S.C.
7 695), section 25 of the Poultry Products Inspection
8 Act (21 U.S.C. 468), and section 24 of the Egg
9 Products Inspection Act (21 U.S.C. 1053), and any
10 regulations promulgated by the Department of Agri-
11 culture implementing such provisions of law and
12 subject to the availability of funds under paragraph
13 (3), the Secretary of Agriculture shall reduce the
14 amount of overtime inspection costs borne by feder-
15 ally-inspected small establishments and very small
16 establishments engaged in meat, poultry, or egg
17 products processing and subject to the requirements
18 of the Federal Meat Inspection Act (21 U.S.C. 601
19 et seq.), the Poultry Products Inspection Act (21
20 U.S.C. 451 et seq.), or the Egg Products Inspection
21 Act (21 U.S.C. 1031 et seq.), for inspection activi-
22 ties carried out during the period of fiscal years
23 2021 through 2030.

1 (3) FUNDING.—Out of the amounts made avail-
2 able under subsection (a), the Secretary shall use
3 \$100,000,000 to carry out this subsection.

4 **SEC. 1002. EMERGENCY RURAL DEVELOPMENT GRANTS**
5 **FOR RURAL HEALTH CARE.**

6 (a) GRANTS.—The Secretary of Agriculture (in this
7 section referred to as the “Secretary”) shall use the funds
8 made available by this section to establish an emergency
9 pilot program for rural development not later than 150
10 days after the date of enactment of this Act to provide
11 grants to eligible applicants (as defined in section
12 3570.61(a) of title 7, Code of Federal Regulations) to be
13 awarded by the Secretary based on rural development
14 needs related to the COVID–19 pandemic.

15 (b) USES.—An eligible applicant to whom a grant is
16 awarded under this section may use the grant funds for
17 costs, including those incurred prior to the issuance of the
18 grant, as determined by the Secretary, of facilities which
19 primarily serve rural areas (as defined in section
20 343(a)(13)(C) of the Consolidated Farm and Rural Devel-
21 opment Act (7 U.S.C. 1991(a)(13)(C)), which are located
22 in a rural area, the median household income of the popu-
23 lation to be served by which is less than the greater of
24 the poverty line or the applicable percentage (determined
25 under section 3570.63(b) of title 7, Code of Federal Regu-

1 lations) of the State nonmetropolitan median household
2 income, and for which the performance of any construction
3 work completed with grant funds shall meet the condition
4 set forth in section 9003(f) of the Farm Security and
5 Rural Investment Act of 2002 (7 U.S.C. 8103(f)), to—

6 (1) increase capacity for vaccine distribution;

7 (2) provide medical supplies to increase medical
8 surge capacity;

9 (3) reimburse for revenue lost during the
10 COVID–19 pandemic, including revenue losses in-
11 curred prior to the awarding of the grant;

12 (4) increase telehealth capabilities, including
13 underlying health care information systems;

14 (5) construct temporary or permanent struc-
15 tures to provide health care services, including vac-
16 cine administration or testing;

17 (6) support staffing needs for vaccine adminis-
18 tration or testing; and

19 (7) engage in any other efforts to support rural
20 development determined to be critical to address the
21 COVID–19 pandemic, including nutritional assist-
22 ance to vulnerable individuals, as approved by the
23 Secretary.

24 (c) FUNDING.—In addition to amounts otherwise
25 available, there is appropriated to the Secretary for fiscal

1 year 2021, out of any money in the Treasury not otherwise
2 appropriated, \$500,000,000, to remain available until
3 September 30, 2023, to carry out this section, of which
4 not more than 3 percent may be used by the Secretary
5 for administrative purposes and not more than 2 percent
6 may be used by the Secretary for technical assistance as
7 defined in section 306(a)(26) of the Consolidated Farm
8 and Rural Development Act (7 U.S.C. 1926(a)(26)).

9 **SEC. 1003. PANDEMIC PROGRAM ADMINISTRATION FUNDS.**

10 In addition to amounts otherwise available, there are
11 appropriated for fiscal year 2021, out of any money in
12 the Treasury not otherwise appropriated, \$47,500,000, to
13 remain available until expended, for necessary administra-
14 tive expenses associated with carrying out this subtitle.

15 **SEC. 1004. FUNDING FOR THE USDA OFFICE OF INSPECTOR**

16 **GENERAL FOR OVERSIGHT OF COVID-19-RE-**
17 **LATED PROGRAMS.**

18 In addition to amounts otherwise made available,
19 there is appropriated to the Office of the Inspector Gen-
20 eral of the Department of Agriculture for fiscal year 2021,
21 out of any money in the Treasury not otherwise appro-
22 priated, \$2,500,000, to remain available until September
23 30, 2022, for audits, investigations, and other oversight
24 activities of projects and activities carried out with funds

1 made available to the Department of Agriculture related
2 to the COVID–19 pandemic.

3 **SEC. 1005. FARM LOAN ASSISTANCE FOR SOCIALLY DIS-**
4 **ADVANTAGED FARMERS AND RANCHERS.**

5 (a) PAYMENTS.—

6 (1) APPROPRIATION.—In addition to amounts
7 otherwise available, there is appropriated to the Sec-
8 retary for fiscal year 2021, out of amounts in the
9 Treasury not otherwise appropriated, such sums as
10 may be necessary, to remain available until ex-
11 pended, for the cost of loan modifications and pay-
12 ments under this section.

13 (2) PAYMENTS.—The Secretary shall provide a
14 payment in an amount up to 120 percent of the out-
15 standing indebtedness of each socially disadvantaged
16 farmer or rancher as of January 1, 2021, to pay off
17 the loan directly or to the socially disadvantaged
18 farmer or rancher (or a combination of both), on
19 each—

20 (A) direct farm loan made by the Secretary
21 to the socially disadvantaged farmer or rancher;
22 and

23 (B) farm loan guaranteed by the Secretary
24 the borrower of which is the socially disadvan-
25 taged farmer or rancher.

1 (b) DEFINITIONS.—In this section:

2 (1) FARM LOAN.—The term “farm loan”
3 means—

4 (A) a loan administered by the Farm Serv-
5 ice Agency under subtitle A, B, or C of the
6 Consolidated Farm and Rural Development Act
7 (7 U.S.C. 1922 et seq.); and

8 (B) a Commodity Credit Corporation Farm
9 Storage Facility Loan.

10 (2) SECRETARY.—The term “Secretary” means
11 the Secretary of Agriculture.

12 (3) SOCIALLY DISADVANTAGED FARMER OR
13 RANCHER.—The term “socially disadvantaged farm-
14 er or rancher” has the meaning given the term in
15 section 2501(a) of the Food, Agriculture, Conserva-
16 tion, and Trade Act of 1990 (7 U.S.C. 2279(a)).

17 **SEC. 1006. USDA ASSISTANCE AND SUPPORT FOR SOCIALLY**
18 **DISADVANTAGED FARMERS, RANCHERS, FOR-**
19 **EST LAND OWNERS AND OPERATORS, AND**
20 **GROUPS.**

21 (a) APPROPRIATION.—In addition to amounts other-
22 wise available, there is appropriated to the Secretary of
23 Agriculture for fiscal year 2021, out of any money in the
24 Treasury not otherwise appropriated, \$1,010,000,000, to
25 remain available until expended, to carry out this section.

1 (b) ASSISTANCE.—The Secretary of Agriculture shall
2 use the amounts made available pursuant to subsection

3 (a)—

4 (1) to provide outreach, mediation, financial
5 training, capacity building training, cooperative de-
6 velopment training and support, and other technical
7 assistance on issues concerning food, agriculture, ag-
8 ricultural credit, agricultural extension, rural devel-
9 opment, or nutrition to socially disadvantaged farm-
10 ers, ranchers, or forest landowners, or other mem-
11 bers of socially disadvantaged groups;

12 (2) to provide grants and loans to improve land
13 access for socially disadvantaged farmers, ranchers,
14 or forest landowners, including issues related to
15 heirs' property in a manner as determined by the
16 Secretary;

17 (3) to support the development of agricultural
18 credit institutions that are designed to serve socially
19 disadvantaged groups, including other financing in-
20 stitutions funded by the Farm Credit System;

21 (4) to support the activities of one or more eq-
22 uity commissions that will address racial equity
23 issues within the Department of Agriculture and its
24 programs;

1 (5) to support the development of one or more
2 legal centers focused on agricultural legal issues of
3 socially disadvantaged farmers, ranchers, or forest
4 landowners or other members of socially disadvan-
5 taged groups;

6 (6) to support and supplement agricultural re-
7 search, education, and extension, as well as scholar-
8 ships and programs that provide internships and
9 pathways to Federal employment, at—

10 (A) colleges or universities eligible to re-
11 ceive funds under the Act of August 30, 1890
12 (commonly known as the “Second Morrill Act”)
13 (7 U.S.C. 321 et seq.), including Tuskegee Uni-
14 versity;

15 (B) 1994 Institutions (as defined in sec-
16 tion 532 of the Equity in Educational Land-
17 Grant Status Act of 1994 (7 U.S.C. 301 note;
18 Public Law 103–382));

19 (C) Alaska Native serving institutions and
20 Native Hawaiian serving institutions eligible to
21 receive grants under subsections (a) and (b), re-
22 spectively, of section 1419B of the National Ag-
23 ricultural Research, Extension, and Teaching
24 Policy Act of 1977 (7 U.S.C. 3156);

1 (D) Hispanic-serving institutions eligible to
2 receive grants under section 1455 of the Na-
3 tional Agricultural Research, Extension, and
4 Teaching Policy Act of 1977 (7 U.S.C. 3241);
5 and

6 (E) the insular area institutions of higher
7 education located in the territories of the
8 United States, as referred to in section 1489 of
9 the National Agricultural Research, Extension,
10 and Teaching Policy Act of 1977 (7 U.S.C.
11 3361);

12 (7) to provide assistance to socially disadvan-
13 taged farmers, ranchers, or forest landowners that
14 are former farm loan borrowers that suffered related
15 adverse actions or past discrimination or bias in De-
16 partment of Agriculture programs, as determined by
17 the Secretary; and

18 (8) to establish pilot projects that focus on land
19 acquisition, financial planning, and credit by pro-
20 viding technical and financial assistance related to
21 agricultural production or timber production on non-
22 industrial private forest land to socially disadvan-
23 taged farmers, ranchers, or forest landowners, or
24 other members of socially disadvantaged groups.

25 (c) DEFINITIONS.—In this section:

1 (1) NONINDUSTRIAL PRIVATE FOREST LAND.—
2 The term “nonindustrial private forest land” has the
3 meaning given the term in section 1201(a)(18) of
4 the Food Security Act of 1985 (16 U.S.C.
5 3801(a)(18)).

6 (2) SOCIALLY DISADVANTAGED FARMER,
7 RANCHER, OR FOREST LANDOWNER.—The term “so-
8 cially disadvantaged farmer, rancher, or forest land-
9 owner” means a farmer, rancher, or owner or oper-
10 ator of nonindustrial private forest land who is a
11 member of a socially disadvantaged group.

12 (3) SOCIALLY DISADVANTAGED GROUP.—The
13 term “socially disadvantaged group” has the mean-
14 ing given the term in section 2501(a) of the Food,
15 Agriculture, Conservation, and Trade Act of 1990 (7
16 U.S.C. 2279(a)).

17 **SEC. 1007. USE OF THE COMMODITY CREDIT CORPORATION**
18 **FOR COMMODITIES AND ASSOCIATED EX-**
19 **PENSES.**

20 In addition to amounts otherwise made available,
21 there are appropriated for fiscal year 2021, out of any
22 money in the Treasury not otherwise appropriated,
23 \$800,000,000, to remain available until September 30,
24 2022, to use the Commodity Credit Corporation to acquire
25 and make available commodities under section 406(b) of

1 the Food for Peace Act (7 U.S.C. 1736(b)) and for ex-
2 penses under such section.

3 **Subtitle B—Nutrition**

4 **SEC. 1101. SUPPLEMENTAL NUTRITION ASSISTANCE PRO-**
5 **GRAM.**

6 (a) VALUE OF BENEFITS.—Section 702(a) of division
7 N of the Consolidated Appropriations Act, 2021 (Public
8 Law 116–260) is amended by striking “June 30, 2021”
9 and inserting “September 30, 2021”.

10 (b) SNAP ADMINISTRATIVE EXPENSES.—In addition
11 to amounts otherwise available, there is hereby appro-
12 priated for fiscal year 2021, out of any amounts in the
13 Treasury not otherwise appropriated, \$1,150,000,000, to
14 remain available until September 30, 2023, with amounts
15 to be obligated for each of fiscal years 2021, 2022, and
16 2023, for the costs of State administrative expenses asso-
17 ciated with carrying out this section and administering the
18 supplemental nutrition assistance program established
19 under the Food and Nutrition Act of 2008 (7 U.S.C. 2011
20 et seq.), of which—

21 (1) \$15,000,000 shall be for necessary expenses
22 of the Secretary of Agriculture (in this section re-
23 ferred to as the “Secretary”) for management and
24 oversight of the program; and

1 (2) \$1,135,000,000 shall be for the Secretary to
2 make grants to each State agency for each of fiscal
3 years 2021 through 2023 as follows:

4 (A) 75 percent of the amounts available
5 shall be allocated to States based on the share
6 of each State of households that participate in
7 the supplemental nutrition assistance program
8 as reported to the Department of Agriculture
9 for the most recent 12-month period for which
10 data are available, adjusted by the Secretary
11 (as of the date of the enactment of this Act) for
12 participation in disaster programs under section
13 5(h) of the Food and Nutrition Act of 2008 (7
14 U.S.C. 2014(h)); and

15 (B) 25 percent of the amounts available
16 shall be allocated to States based on the in-
17 crease in the number of households that partici-
18 pate in the supplemental nutrition assistance
19 program as reported to the Department of Ag-
20 riculture over the most recent 12-month period
21 for which data are available, adjusted by the
22 Secretary (as of the date of the enactment of
23 this Act) for participation in disaster programs
24 under section 5(h) of the Food and Nutrition
25 Act of 2008 (7 U.S.C. 2014(h)).

1 **SEC. 1102. ADDITIONAL ASSISTANCE FOR SNAP ONLINE**
2 **PURCHASING AND TECHNOLOGY IMPROVE-**
3 **MENTS.**

4 (a) **FUNDING.**—In addition to amounts otherwise
5 made available, there is appropriated for fiscal year 2021,
6 out of any amounts in the Treasury not otherwise appro-
7 priated, \$25,000,000 to remain available through Sep-
8 tember 30, 2026, to carry out this section.

9 (b) **USE OF FUNDS.**—The Secretary of Agriculture
10 may use the amounts made available pursuant to sub-
11 section (a)—

12 (1) to make technological improvements to im-
13 prove online purchasing in the supplemental nutri-
14 tion assistance program established under the Food
15 and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.);

16 (2) to modernize electronic benefit transfer
17 technology;

18 (3) to support the mobile technologies dem-
19 onstration projects and the use of mobile tech-
20 nologies authorized under section 7(h)(14) of the
21 Food and Nutrition Act of 2008 (7 U.S.C.
22 2016(h)(14)); and

23 (4) to provide technical assistance to educate
24 retailers on the process and technical requirements
25 for the online acceptance of the supplemental nutri-
26 tion assistance program benefits, for mobile pay-

1 ments, and for electronic benefit transfer moderniza-
2 tion initiatives.

3 **SEC. 1103. ADDITIONAL FUNDING FOR NUTRITION ASSIST-**
4 **ANCE PROGRAMS.**

5 Section 704 of division N of the Consolidated Appro-
6 priations Act, 2021 (Public Law 116–260) is amended—

7 (1) by striking “In addition” and inserting the
8 following:

9 “(a) COVID–19 RESPONSE FUNDING.—In addi-
10 tion”; and

11 (2) by adding at the end the following—

12 “(b) ADDITIONAL FUNDING.—In addition to any
13 other funds made available, there is appropriated for fiscal
14 year 2021, out of any money in the Treasury not otherwise
15 appropriated, \$1,000,000,000 to remain available until
16 September 30, 2027, for the Secretary of Agriculture to
17 provide grants to the Commonwealth of Northern Mariana
18 Islands, Puerto Rico, and American Samoa for nutrition
19 assistance, of which \$30,000,000 shall be available to pro-
20 vide grants to the Commonwealth of Northern Mariana
21 Islands for such assistance.”.

22 **SEC. 1104. COMMODITY SUPPLEMENTAL FOOD PROGRAM.**

23 In addition to amounts otherwise made available,
24 there is appropriated for fiscal year 2021, out of any
25 money in the Treasury not otherwise appropriated,

1 \$37,000,000, to remain available until September 30,
2 2022, for activities authorized by section 4(a) of the Agri-
3 culture and Consumer Protection Act of 1973 (7 U.S.C.
4 612c note).

5 **SEC. 1105. IMPROVEMENTS TO WIC BENEFITS.**

6 (a) DEFINITIONS.—In this section:

7 (1) APPLICABLE PERIOD.—The term “applica-
8 ble period” means a period—

9 (A) beginning after the date of enactment
10 of this Act, as selected by a State agency; and

11 (B) ending not later than the earlier of—

12 (i) 4 months after the date described
13 in subparagraph (A); or

14 (ii) September 30, 2021.

15 (2) CASH-VALUE VOUCHER.—The term “cash-
16 value voucher” has the meaning given the term in
17 section 246.2 of title 7, Code of Federal Regulations
18 (as in effect on the date of the enactment of this
19 Act).

20 (3) PROGRAM.—The term “program” means
21 the special supplemental nutrition program for
22 women, infants, and children established by section
23 17 of the Child Nutrition Act of 1966 (42 U.S.C.
24 1786).

1 (4) QUALIFIED FOOD PACKAGE.—The term
2 “qualified food package” means each of the fol-
3 lowing food packages (as defined in section
4 246.10(e) of title 7, Code of Federal Regulations (as
5 in effect on the date of the enactment of this Act)):

6 (A) Food Package IV—Children 1 through
7 4 years.

8 (B) Food Package V—Pregnant and par-
9 tially (mostly) breastfeeding women.

10 (C) Food Package VI—Postpartum women.

11 (D) Food Package VII—Fully
12 breastfeeding.

13 (5) SECRETARY.—The term “Secretary” means
14 the Secretary of Agriculture.

15 (6) STATE AGENCY.—The term “State agency”
16 has the meaning given the term in section 17(b) of
17 the Child Nutrition Act of 1966 (42 U.S.C.
18 1786(b)).

19 (b) AUTHORITY TO INCREASE AMOUNT OF CASH-
20 VALUE VOUCHER.—During the public health emergency
21 declared by the Secretary of Health and Human Services
22 under section 319 of the Public Health Service Act (42
23 U.S.C. 247d) on January 31, 2020, with respect to the
24 Coronavirus Disease 2019 (COVID–19), and in response
25 to challenges relating to that public health emergency, the

1 Secretary may, in carrying out the program, increase the
2 amount of a cash-value voucher under a qualified food
3 package to an amount that is less than or equal to \$35.

4 (c) APPLICATION OF INCREASED AMOUNT OF CASH-
5 VALUE VOUCHER TO STATE AGENCIES.—

6 (1) NOTIFICATION.—An increase to the amount
7 of a cash-value voucher under subsection (b) shall
8 apply to any State agency that notifies the Secretary
9 of—

10 (A) the intent to use that increased
11 amount, without further application; and

12 (B) the applicable period selected by the
13 State agency during which that increased
14 amount shall apply.

15 (2) USE OF INCREASED AMOUNT.—A State
16 agency that makes a notification to the Secretary
17 under paragraph (1) shall use the increased amount
18 described in that paragraph—

19 (A) during the applicable period described
20 in that notification; and

21 (B) only during a single applicable period.

22 (d) SUNSET.—The authority of the Secretary under
23 subsection (b), and the authority of a State agency to in-
24 crease the amount of a cash-value voucher under sub-
25 section (c), shall terminate on September 30, 2021.

1 (e) FUNDING.—In addition to amounts otherwise
2 made available, there is appropriated to the Secretary, out
3 of funds in the Treasury not otherwise appropriated,
4 \$490,000,000 to carry out this section, to remain available
5 until September 30, 2022.

6 **SEC. 1106. WIC PROGRAM MODERNIZATION.**

7 In addition to amounts otherwise available, there are
8 appropriated to the Secretary of Agriculture, out of
9 amounts in the Treasury not otherwise appropriated,
10 \$390,000,000 for fiscal year 2021, to remain available
11 until September 30, 2024, to carry out outreach, innova-
12 tion, and program modernization efforts, including appro-
13 priate waivers and flexibility, to increase participation in
14 and redemption of benefits under programs established
15 under section 17 of the Child Nutrition Act of 1966 (7
16 U.S.C. 1431), except that such waivers may not relate to
17 the content of the WIC Food Packages (as defined in sec-
18 tion 246.10(e) of title 7, Code of Federal Regulations (as
19 in effect on the date of enactment of this Act)), or the
20 nondiscrimination requirements under section 246.8 of
21 title 7, Code of Federal Regulations (as in effect on the
22 date of enactment of this Act).

1 **SEC. 1107. MEALS AND SUPPLEMENTS REIMBURSEMENTS**
2 **FOR INDIVIDUALS WHO HAVE NOT ATTAINED**
3 **THE AGE OF 25.**

4 (a) PROGRAM FOR AT-RISK SCHOOL CHILDREN.—
5 Beginning on the date of enactment of this section, not-
6 withstanding paragraph (1)(A) of section 17(r) of the
7 Richard B. Russell National School Lunch Act (42 U.S.C.
8 1766(r)), during the COVID–19 public health emergency
9 declared under section 319 of the Public Health Service
10 Act (42 U.S.C. 247d), the Secretary shall reimburse insti-
11 tutions that are emergency shelters under such section
12 17(r) (42 U.S.C. 1766(r)) for meals and supplements
13 served to individuals who, at the time of such service—

14 (1) have not attained the age of 25; and

15 (2) are receiving assistance, including non-resi-
16 dential assistance, from such emergency shelter.

17 (b) PARTICIPATION BY EMERGENCY SHELTERS.—
18 Beginning on the date of enactment of this section, not-
19 withstanding paragraph (5)(A) of section 17(t) of the
20 Richard B. Russell National School Lunch Act (42 U.S.C.
21 1766(t)), during the COVID–19 public health emergency
22 declared under section 319 of the Public Health Service
23 Act (42 U.S.C. 247d), the Secretary shall reimburse emer-
24 gency shelters under such section 17(t) (42 U.S.C.
25 1766(t)) for meals and supplements served to individuals

1 who, at the time of such service have not attained the age
2 of 25.

3 (c) DEFINITIONS.—In this section:

4 (1) EMERGENCY SHELTER.—The term “emer-
5 gency shelter” has the meaning given the term
6 under section 17(t)(1) of the Richard B. Russell Na-
7 tional School Lunch Act (42 U.S.C. 1766(t)(1)).

8 (2) SECRETARY.—The term “Secretary” means
9 the Secretary of Agriculture.

10 **SEC. 1108. PANDEMIC EBT PROGRAM.**

11 Section 1101 of the Families First Coronavirus Re-
12 sponse Act (7 U.S.C. 2011 note; Public Law 116–127)
13 is amended—

14 (1) in subsection (a)—

15 (A) by striking “During fiscal years 2020
16 and 2021” and inserting “In any school year in
17 which there is a public health emergency des-
18 ignation”; and

19 (B) by inserting “or in a covered summer
20 period following a school session” after “in ses-
21 sion”;

22 (2) in subsection (g), by striking “During fiscal
23 year 2020, the” and inserting “The”;

24 (3) in subsection (h)(1)—

1 (A) by inserting “either” after “at least 1
2 child enrolled in such a covered child care facil-
3 ity and”; and

4 (B) by inserting “or a Department of Agri-
5 culture grant-funded nutrition assistance pro-
6 gram in the Commonwealth of the Northern
7 Mariana Islands, Puerto Rico, or American
8 Samoa” before “shall be eligible to receive as-
9 sistance”;

10 (4) by redesignating subsections (i) and (j) as
11 subsections (j) and (k), respectively;

12 (5) by inserting after subsection (h) the fol-
13 lowing:

14 “(i) EMERGENCIES DURING SUMMER.—The Sec-
15 retary of Agriculture may permit a State agency to extend
16 a State agency plan approved under subsection (b) for not
17 more than 90 days for the purpose of operating the plan
18 during a covered summer period, during which time
19 schools participating in the school lunch program under
20 the Richard B. Russell National School Lunch Act or the
21 school breakfast program under section 4 of the Child Nu-
22 trition Act of 1966 (42 U.S.C. 1773) and covered child
23 care facilities shall be deemed closed for purposes of this
24 section.”;

25 (6) in subsection (j) (as so redesignated)—

1 (A) by redesignating paragraphs (2)
 2 through (6) as paragraphs (3) through (7), re-
 3 spectively;

4 (B) by inserting after paragraph (1) the
 5 following:

6 “(2) COVERED SUMMER PERIOD.—The term
 7 ‘covered summer period’ means a summer period
 8 that follows a school year during which there was a
 9 public health emergency designation.”; and

10 (C) in paragraph (5) (as so redesignated),
 11 by striking “or another coronavirus with pan-
 12 demic potential”; and

13 (7) in subsection (k) (as so redesignated), by
 14 inserting “Federal agencies,” before “State agen-
 15 cies”.

16 **TITLE II—COMMITTEE ON**
 17 **HEALTH, EDUCATION, LABOR,**
 18 **AND PENSIONS**

19 **Subtitle A—Education Matters**

20 **PART 1—DEPARTMENT OF EDUCATION**

21 **SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMER-**
 22 **GENCY RELIEF FUND.**

23 (a) IN GENERAL.—In addition to amounts otherwise
 24 available through the Education Stabilization Fund, there
 25 is appropriated to the Department of Education for fiscal

1 year 2021, out of any money in the Treasury not otherwise
2 appropriated, \$128,554,800,000, to remain available
3 through September 30, 2023, to carry out this section.

4 (b) GRANTS.—From funds provided under subsection
5 (a), the Secretary shall make grants to each State edu-
6 cational agency in accordance with this section.

7 (c) ALLOCATIONS TO STATES.—The amount of each
8 grant under subsection (b) shall be allocated by the Sec-
9 retary to each State in the same proportion as each State
10 received under part A of title I of the Elementary and
11 Secondary Education Act of 1965 in the most recent fiscal
12 year.

13 (d) SUBGRANTS TO LOCAL EDUCATIONAL AGEN-
14 CIES.—

15 (1) IN GENERAL.—Each State shall allocate not
16 less than 90 percent of the grant funds awarded to
17 the State under this section as subgrants to local
18 educational agencies (including charter schools that
19 are local educational agencies) in the State in pro-
20 portion to the amount of funds such local edu-
21 cational agencies and charter schools that are local
22 educational agencies received under part A of title I
23 of the Elementary and Secondary Education Act of
24 1965 in the most recent fiscal year.

1 (2) AVAILABILITY OF FUNDS.—Each State
2 shall make allocations under paragraph (1) to local
3 educational agencies in an expedited and timely
4 manner and, to the extent practicable, not later than
5 60 days after the receipt of such funds.

6 (e) USES OF FUNDS.—A local educational agency
7 that receives funds under this section—

8 (1) shall reserve not less than 20 percent of
9 such funds to address learning loss through the im-
10 plementation of evidence-based interventions, such
11 as summer learning, extended day, comprehensive
12 afterschool programs, or extended school year pro-
13 grams, and ensure that such interventions respond
14 to students' academic, social, and emotional needs
15 and address the disproportionate impact of the
16 coronavirus on the student subgroups described in
17 section 1111(b)(2)(B)(xi) of the Elementary and Sec-
18 ondary Education Act of 1965 (20 U.S.C.
19 6311(b)(2)(B)(xi)), students experiencing homeless-
20 ness, and children and youth in foster care; and

21 (2) shall use the remaining funds for any of the
22 following:

23 (A) Any activity authorized by the Elemen-
24 tary and Secondary Education Act of 1965.

1 (B) Any activity authorized by the Individ-
2 uals with Disabilities Education Act.

3 (C) Any activity authorized by the Adult
4 Education and Family Literacy Act.

5 (D) Any activity authorized by the Carl D.
6 Perkins Career and Technical Education Act of
7 2006.

8 (E) Coordination of preparedness and re-
9 sponse efforts of local educational agencies with
10 State, local, Tribal, and territorial public health
11 departments, and other relevant agencies, to
12 improve coordinated responses among such enti-
13 ties to prevent, prepare for, and respond to
14 coronavirus.

15 (F) Providing principals and others school
16 leaders with the resources necessary to address
17 the needs of their individual schools.

18 (G) Activities to address the unique needs
19 of low-income children or students, children
20 with disabilities, English learners, racial and
21 ethnic minorities, students experiencing home-
22 lessness, and foster care youth, including how
23 outreach and service delivery will meet the
24 needs of each population.

1 (H) Developing and implementing proce-
2 dures and systems to improve the preparedness
3 and response efforts of local educational agen-
4 cies.

5 (I) Training and professional development
6 for staff of the local educational agency on sani-
7 tation and minimizing the spread of infectious
8 diseases.

9 (J) Purchasing supplies to sanitize and
10 clean the facilities of a local educational agency,
11 including buildings operated by such agency.

12 (K) Planning for, coordinating, and imple-
13 menting activities during long-term closures, in-
14 cluding providing meals to eligible students,
15 providing technology for online learning to all
16 students, providing guidance for carrying out
17 requirements under the IDEA and ensuring
18 other educational services can continue to be
19 provided consistent with all Federal, State, and
20 local requirements.

21 (L) Purchasing educational technology (in-
22 cluding hardware, software, and connectivity)
23 for students who are served by the local edu-
24 cational agency that aids in regular and sub-
25 stantive educational interaction between stu-

1 dents and their classroom instructors, including
2 low-income students and children with disabili-
3 ties, which may include assistive technology or
4 adaptive equipment.

5 (M) Providing mental health services and
6 supports.

7 (N) Planning and implementing activities
8 related to summer learning and supplemental
9 afterschool programs, including providing class-
10 room instruction or online learning during the
11 summer months and addressing the needs of
12 low-income students, children with disabilities,
13 English learners, migrant students, students ex-
14 periencing homelessness, and children in foster
15 care.

16 (O) Addressing learning loss among stu-
17 dents, including low-income students, children
18 with disabilities, English learners, racial and
19 ethnic minorities, students experiencing home-
20 lessness, and children and youth in foster care,
21 of the local educational agency, including by—

22 (i) administering and using high-qual-
23 ity assessments that are valid and reliable,
24 to accurately assess students' academic
25 progress and assist educators in meeting

1 students' academic needs, including
2 through differentiating instruction;

3 (ii) implementing evidence-based ac-
4 tivities to meet the comprehensive needs of
5 students;

6 (iii) providing information and assist-
7 ance to parents and families on how they
8 can effectively support students, including
9 in a distance learning environment; and

10 (iv) tracking student attendance and
11 improving student engagement in distance
12 education.

13 (P) School facility repairs and improve-
14 ments to enable operation of schools to reduce
15 risk of virus transmission and exposure to envi-
16 ronmental health hazards, and to support stu-
17 dent health needs.

18 (Q) Inspection, testing, maintenance, re-
19 pair, replacement, and upgrade projects to im-
20 prove the indoor air quality in school facilities,
21 including mechanical and non-mechanical heat-
22 ing, ventilation, and air conditioning systems,
23 filtering, purification and other air cleaning,
24 fans, control systems, and window and door re-
25 pair and replacement.

1 (R) Developing strategies and imple-
2 menting public health protocols including, to
3 the greatest extent practicable, policies in line
4 with guidance from the Centers for Disease
5 Control and Prevention for the reopening and
6 operation of school facilities to effectively main-
7 tain the health and safety of students, edu-
8 cators, and other staff.

9 (S) Other activities that are necessary to
10 maintain the operation of and continuity of
11 services in local educational agencies and con-
12 tinuing to employ existing staff of the local edu-
13 cational agency.

14 (f) STATE FUNDING.—With funds not otherwise allo-
15 cated under subsection (d), a State—

16 (1) shall reserve not less than 5 percent of the
17 total amount of grant funds awarded to the State
18 under this section to carry out, directly or through
19 grants or contracts, activities to address learning
20 loss by supporting the implementation of evidence-
21 based interventions, such as summer learning, ex-
22 tended day, comprehensive afterschool programs, or
23 extended school year programs, and ensure that
24 such interventions respond to students' academic,
25 social, and emotional needs and address the dis-

1 proportionate impact of the coronavirus on the stu-
2 dent subgroups described in section
3 1111(b)(2)(B)(xi) of the Elementary and Secondary
4 Education Act of 1965 (20 U.S.C.
5 6311(b)(2)(B)(xi)), students experiencing homeless-
6 ness, and children and youth in foster care, includ-
7 ing by providing additional support to local edu-
8 cational agencies to fully address such impacts; and

9 (2) may reserve not more than one-half of 1
10 percent of the total amount of grant funds awarded
11 to the State under this section for administrative
12 costs and the remainder for emergency needs as de-
13 termined by the state educational agency to address
14 issues responding to coronavirus, which may be ad-
15 dressed through the use of grants or contracts.

16 (g) **EQUITABLE SERVICES.**—

17 (1) **IN GENERAL.**—In carrying out subsection
18 (e)(1), a local educational agency shall provide equi-
19 table services in the same manner as provided under
20 section 1117 of the Elementary and Secondary Edu-
21 cation Act of 1965 (20 U.S.C. 6320) to students
22 and teachers in non-public schools, as determined in
23 consultation with representatives of non-public
24 schools, except that the standards for a bypass (if
25 needed because a local educational agency is prohib-

1 ited by law from providing equitable services or has
2 substantially failed or is unwilling to provide equi-
3 table services) shall be solely determined by the Sec-
4 retary.

5 (2) PUBLIC CONTROL OF FUNDS.—Control of
6 funds provided under subsection (e)(1), and title to
7 materials, equipment, and property purchased with
8 such funds, shall be in a public agency, and a public
9 agency shall administer such funds, materials, equip-
10 ment, and property and shall provide such services
11 (or may contract for the provision of such services
12 with a public or private entity).

13 (h) REPORT.—A State receiving funds under this sec-
14 tion shall submit a report to the Secretary, not later than
15 6 months after receiving funding provided in this section,
16 and every 6 months thereafter until such funds are obli-
17 gated, that provides a detailed accounting of the use of
18 funds provided under this section, including by identifying
19 the specific amounts used to carry out subsections (e)(1)
20 and (f)(1) and a description of the specific activities car-
21 ried out under such subsections.

22 (i) REALLOCATION.—A State shall return to the Sec-
23 retary any funds received under this section that the State
24 does not award within 1 year of receiving such funds and

1 the Secretary shall reallocate such funds to the remaining
2 States in accordance with subsection (e).

3 (j) ESEA TERMS.—The terms “child”, “children
4 with disabilities”, “distance education”, “elementary
5 school”, “English learner”, “evidence-based”, “extended
6 learning time”, “secondary school”, “local educational
7 agency”, “parent”, “school leader”, “Secretary”, “State”,
8 “state educational agency”, and “technology” have the
9 meanings given those terms in section 8101 of the Ele-
10 mentary and Secondary Education Act of 1965 (20 U.S.C.
11 7801).

12 **SEC. 2002. HIGHER EDUCATION EMERGENCY RELIEF FUND.**

13 In addition to amounts otherwise available, there is
14 appropriated to the Department of Education for fiscal
15 year 2021, out of any money in the Treasury not otherwise
16 appropriated, \$39,584,570,000, to remain available
17 through September 30, 2023, for making allocations to in-
18 stitutions of higher education in accordance with the same
19 terms and conditions of section 314 of Coronavirus Re-
20 sponse and Relief Supplemental Appropriations Act, 2021
21 (division M of Public Law 116–260), except that—

22 (1) subsection (a)(1) of such section 314 shall
23 be applied by substituting “91 percent” for “89 per-
24 cent”;

1 (2) subsection (a)(2) of such section 314 shall
2 be applied—

3 (A) in the matter preceding subparagraph
4 (A), by substituting “under the heading ‘Higher
5 Education’ in the Department of Education Ap-
6 propriations Act, 2020” for “in the Further
7 Consolidated Appropriations Act, 2020 (Public
8 Law 116–94)”; and

9 (B) in subparagraph (B), by substituting
10 “under the heading ‘Higher Education’ in the
11 Department of Education Appropriations Act,
12 2020” for “in the Further Consolidated Appro-
13 priations Act, 2020 (Public Law 116–94)”; and

14 (3) an institution that receives an allocation ap-
15 portioned in accordance with clause (iii) of sub-
16 section (a)(2)(A) of such section 314 that has a
17 total endowment size of less than \$1,000,000 (in-
18 cluding an institution that does not have an endow-
19 ment) shall be treated by the Secretary as having a
20 total endowment size of \$1,000,000 for the purposes
21 of such clause (iii);

22 (4) subsection (a)(4) of such section 314 shall
23 be applied by substituting “1 percent” for “3 per-
24 cent”;

1 (5) except as provided in paragraphs (7) and
2 (9) of subsection (d) of such section 314, an institu-
3 tion shall use a portion of funds received under this
4 section to—

5 (A) implement evidence-based practices to
6 monitor and suppress coronavirus in accordance
7 with public health guidelines; and

8 (B) conduct direct outreach to financial
9 aid applicants about the opportunity to receive
10 a financial aid adjustment due to the recent un-
11 employment of a family member or independent
12 student, or other circumstances, described in
13 section 479A of the Higher Education Act of
14 1965 (20 U.S.C. 1087tt);

15 (6) the following shall not apply to funds pro-
16 vided or received in accordance with this section—

17 (A) subsection (b) of such section 314;

18 (B) paragraph (2) of subsection (c) of such
19 section 314;

20 (C) paragraphs (1), (2), (4), (5), (6), and
21 (8) of subsection (d) of such section 314;

22 (D) subsections (e) and (f) of such section
23 314; and

24 (E) section 316 of the Coronavirus Re-
25 sponse and Relief Supplemental Appropriations

1 Act, 2021 (division M of Public Law 116–260);
2 and

3 (7) an institution that receives an allocation
4 under this section apportioned in accordance with
5 subparagraphs (A) through (D) of subsection (a)(1)
6 of such section 314 shall use not less than 50 per-
7 cent of such allocation to provide emergency finan-
8 cial aid grants to students in accordance with sub-
9 section (c)(3) of such section 314.

10 **SEC. 2003. MAINTENANCE OF EFFORT AND MAINTENANCE**
11 **OF EQUITY.**

12 (a) STATE MAINTENANCE OF EFFORT.—

13 (1) IN GENERAL.—As a condition of receiving
14 funds under section 2001, a State shall maintain
15 support for elementary and secondary education,
16 and for higher education (which shall include State
17 funding to institutions of higher education and State
18 need-based financial aid, and shall not include sup-
19 port for capital projects or for research and develop-
20 ment or tuition and fees paid by students), in each
21 of fiscal years 2022 and 2023 at least at the propor-
22 tional levels of such State’s support for elementary
23 and secondary education and for higher education
24 relative to such State’s overall spending, averaged
25 over fiscal years 2017, 2018, and 2019.

1 (2) WAIVER.—For the purpose of relieving fis-
2 cal burdens incurred by States in preventing, pre-
3 paring for, and responding to the coronavirus, the
4 Secretary of Education may waive any maintenance
5 of effort requirements associated with the Education
6 Stabilization Fund.

7 (b) STATE MAINTENANCE OF EQUITY.—

8 (1) HIGH-NEED LOCAL EDUCATIONAL AGEN-
9 CIES.—As a condition of receiving funds under sec-
10 tion 2001, a State educational agency shall not, in
11 fiscal year 2022 or 2023, reduce State funding (as
12 calculated on a per-pupil basis) for any high-need
13 local educational agency in the State by an amount
14 that exceeds the overall per-pupil reduction in State
15 funds, if any, across all local educational agencies in
16 such State in such fiscal year.

17 (2) HIGHEST POVERTY LOCAL EDUCATIONAL
18 AGENCIES.—Notwithstanding paragraph (1), as a
19 condition of receiving funds under section 2001, a
20 State educational agency shall not, in fiscal year
21 2022 or 2023, reduce State funding (as calculated
22 on a per-pupil basis) for any highest poverty local
23 educational agency below the level of funding (as
24 calculated on a per-pupil basis) provided to each
25 such local educational agency in fiscal year 2019.

1 (c) LOCAL EDUCATIONAL AGENCY MAINTENANCE OF
2 EQUITY FOR HIGH-POVERTY SCHOOLS.—

3 (1) IN GENERAL.—As a condition of receiving
4 funds under section 2001, a local educational agency
5 shall not, in fiscal year 2022 or 2023—

6 (A) reduce per-pupil funding (from com-
7 bined State and local funding) for any high-pov-
8 erty school served by such local educational
9 agency by an amount that exceeds—

10 (i) the total reduction in local edu-
11 cational agency funding (from combined
12 State and local funding) for all schools
13 served by the local educational agency in
14 such fiscal year (if any); divided by

15 (ii) the number of children enrolled in
16 all schools served by the local educational
17 agency in such fiscal year; or

18 (B) reduce per-pupil, full-time equivalent
19 staff in any high-poverty school by an amount
20 that exceeds—

21 (i) the total reduction in full-time
22 equivalent staff in all schools served by
23 such local educational agency in such fiscal
24 year (if any); divided by

1 (ii) the number of children enrolled in
2 all schools served by the local educational
3 agency in such fiscal year.

4 (2) EXCEPTION.—Paragraph (1) shall not
5 apply to a local educational agency in fiscal year
6 2022 or 2023 that meets at least 1 of the following
7 criteria in such fiscal year:

8 (A) Such local educational agency has a
9 total enrollment of less than 1,000 students.

10 (B) Such local educational agency operates
11 a single school.

12 (C) Such local educational agency serves
13 all students within each grade span with a sin-
14 gle school.

15 (D) Such local educational agency dem-
16 onstrates an exceptional or uncontrollable cir-
17 cumstance, such as unpredictable changes in
18 student enrollment or a precipitous decline in
19 the financial resources of such agency, as deter-
20 mined by the Secretary of Education.

21 (d) DEFINITIONS.—In this section:

22 (1) HIGHEST POVERTY LOCAL EDUCATIONAL
23 AGENCY.—The term “highest poverty local edu-
24 cational agency” means a local educational agency

1 that is among the group of local educational agen-
2 cies in the State that—

3 (A) in rank order, have the highest per-
4 centages of economically disadvantaged stu-
5 dents in the State, on the basis of the most re-
6 cent satisfactory data available from the De-
7 partment of Commerce (or, for local educational
8 agencies for which no such data are available,
9 such other data as the Secretary of Education
10 determines are satisfactory); and

11 (B) collectively serve not less than 20 per-
12 cent of the State’s total enrollment of students
13 served by all local educational agencies in the
14 State.

15 (2) HIGH-NEED LOCAL EDUCATIONAL AGEN-
16 CY.—The term “high-need local educational agency”
17 means a local educational agency that is among the
18 group of local educational agencies in the State
19 that—

20 (A) in rank order, have the highest per-
21 centages of economically disadvantaged stu-
22 dents in the State, on the basis of the most re-
23 cent satisfactory data available from the De-
24 partment of Commerce (or, for local educational
25 agencies for which no such data are available,

1 such other data as the Secretary of Education
2 determines are satisfactory); and

3 (B) collectively serve not less than 50 per-
4 cent of the State's total enrollment of students
5 served by all local educational agencies in the
6 State.

7 (3) HIGH-POVERTY SCHOOL.—

8 (A) IN GENERAL.—The term “high-poverty
9 school” means, with respect to a school served
10 by a local educational agency, a school that is
11 in the highest quartile of schools served by such
12 local educational agency based on the percent-
13 age of economically disadvantaged students
14 served, as determined by the State in accord-
15 ance with subparagraph (B).

16 (B) DETERMINATION.—In making the de-
17 termination under subparagraph (A), a State
18 shall select a measure of poverty established for
19 the purposes of this paragraph by the Secretary
20 of Education and apply such measure consist-
21 ently to all schools in the State.

22 (4) OVERALL PER-PUPIL REDUCTION IN STATE
23 FUNDS.—The term “overall per-pupil reduction in
24 State funds” means, with respect to a fiscal year—

1 (A) the amount of any reduction in the
2 total amount of State funds provided to all local
3 educational agencies in the State in such fiscal
4 year compared to the total amount of such
5 funds provided to all local educational agencies
6 in the State in the previous fiscal year; divided
7 by

8 (B) the aggregate number of children en-
9 rolled in all schools served by all local edu-
10 cational agencies in the State in the fiscal year
11 for which the determination is being made.

12 **SEC. 2004. OUTLYING AREAS.**

13 In addition to amounts otherwise available, there is
14 appropriated to the Department of Education for fiscal
15 year 2021, out of any money in the Treasury not otherwise
16 appropriated, \$850,000,000, to remain available through
17 September 30, 2023, for the Secretary of Education to
18 allocate awards to the outlying areas on the basis of their
19 respective needs, as determined by the Secretary, to be
20 allocated not more than 30 calendar days after the date
21 of enactment of this Act.

22 **SEC. 2005. GALLAUDET UNIVERSITY.**

23 In addition to amounts otherwise available, there is
24 appropriated to the Department of Education for fiscal
25 year 2021, out of any money in the Treasury not otherwise

1 appropriated, \$19,250,000, to remain available through
2 September 30, 2023, for the Kendall Demonstration Ele-
3 mentary School, the Model Secondary School for the Deaf,
4 and Gallaudet University to prevent, prepare for, and re-
5 spond to coronavirus, domestically or internationally, in-
6 cluding to defray expenses associated with coronavirus (in-
7 cluding lost revenue, reimbursement for expenses already
8 incurred, technology costs associated with a transition to
9 distance education, faculty and staff trainings, and pay-
10 roll) and to provide financial aid grants to students, which
11 may be used for any component of the student's cost of
12 attendance.

13 **SEC. 2006. STUDENT AID ADMINISTRATION.**

14 In addition to amounts otherwise available, there is
15 appropriated to the Department of Education for fiscal
16 year 2021, out of any money in the Treasury not otherwise
17 appropriated, \$91,130,000, to remain available through
18 September 30, 2023, for Student Aid Administration with-
19 in the Department of Education to prevent, prepare for,
20 and respond to coronavirus including direct outreach to
21 students and borrowers about financial aid, economic im-
22 pact payments, means-tested benefits, unemployment as-
23 sistance, and tax benefits, for which the students and bor-
24 rowers may be eligible.

1 **SEC. 2007. HOWARD UNIVERSITY.**

2 In addition to amounts otherwise available, there is
3 appropriated to the Department of Education for fiscal
4 year 2021, out of any money in the Treasury not otherwise
5 appropriated, \$35,000,000, to remain available through
6 September 30, 2023, for Howard University to prevent,
7 prepare for, and respond to coronavirus, including to de-
8 fray expenses associated with coronavirus (including lost
9 revenue, reimbursement for expenses already incurred,
10 technology costs associated with a transition to distance
11 education, faculty and staff trainings, and payroll) and to
12 provide financial aid grants to students, which may be
13 used for any component of the student's cost of attend-
14 ance.

15 **SEC. 2008. NATIONAL TECHNICAL INSTITUTE FOR THE**
16 **DEAF.**

17 In addition to amounts otherwise available, there is
18 appropriated to the Department of Education for fiscal
19 year 2021, out of any money in the Treasury not otherwise
20 appropriated, \$19,250,000, to remain available through
21 September 30, 2023, for the National Technical Institute
22 for the Deaf to prevent, prepare for, and respond to
23 coronavirus, including to defray expenses associated with
24 coronavirus (including lost revenue, reimbursement for ex-
25 penses already incurred, technology costs associated with
26 a transition to distance education, faculty and staff train-

1 ing, and payroll) and to provide financial aid grants to
2 students, which may be used for any component of the
3 student's cost of attendance.

4 **SEC. 2009. INSTITUTE OF EDUCATION SCIENCES.**

5 In addition to amounts otherwise available, there is
6 appropriated to the Department of Education for fiscal
7 year 2021, out of any money in the Treasury not otherwise
8 appropriated, \$100,000,000, to remain available through
9 September 30, 2023, for the Institute of Education
10 Sciences to carry out research related to addressing learn-
11 ing loss caused by the coronavirus among the student sub-
12 groups described in section 1111(b)(2)(B)(xi) of the Ele-
13 mentary and Secondary Education Act of 1965 (20 U.S.C.
14 6311(b)(2)(B)(xi)) and students experiencing homeless-
15 ness and children and youth in foster care, and to dissemi-
16 nate such findings to State educational agencies and local
17 educational agencies and other appropriate entities.

18 **SEC. 2010. PROGRAM ADMINISTRATION.**

19 In addition to amounts otherwise available, there is
20 appropriated to the Department of Education for fiscal
21 year 2021, out of any money in the Treasury not otherwise
22 appropriated, \$15,000,000, to remain available through
23 September 30, 2024, for Program Administration within
24 the Department of Education to prevent, prepare for, and

1 respond to coronavirus, and for salaries and expenses nec-
2 essary to implement this part.

3 **SEC. 2011. OFFICE OF INSPECTOR GENERAL.**

4 In addition to amounts otherwise available, there is
5 appropriated to the Department of Education for fiscal
6 year 2021, out of any money in the Treasury not otherwise
7 appropriated, \$5,000,000, to remain available until ex-
8 pended, for the Office of Inspector General of the Depart-
9 ment of Education, for salaries and expenses necessary for
10 oversight, investigations, and audits of programs, grants,
11 and projects funded under this part carried out by the
12 Office of Inspector General.

13 **SEC. 2012. MODIFICATION OF REVENUE REQUIREMENTS**
14 **FOR PROPRIETARY INSTITUTIONS OF HIGH-**
15 **ER EDUCATION.**

16 (a) IN GENERAL.—Section 487(a)(24) of the Higher
17 Education Act of 1965 (20 U.S.C. 1094(a)(24)) is amend-
18 ed by striking “funds provided under this title” and insert-
19 ing “Federal funds that are disbursed or delivered to or
20 on behalf of a student to be used to attend such institution
21 (referred to in this paragraph and subsection (d) as ‘Fed-
22 eral education assistance funds’)”.

23 (b) IMPLEMENTATION OF NON-FEDERAL REVENUE
24 REQUIREMENT.—Section 487(d) of the Higher Education
25 Act of 1965 (20 U.S.C. 1094(d)) is amended—

1 (1) in the subsection heading, by striking “Non-
2 title IV” and inserting “Non-Federal”; and

3 (2) in paragraph (1)(C), by striking “funds for
4 a program under this title” and inserting “Federal
5 education assistance funds”.

6 **PART 2—MISCELLANEOUS**

7 **SEC. 2021. NATIONAL ENDOWMENT FOR THE ARTS.**

8 In addition to amounts otherwise available, there is
9 appropriated for fiscal year 2021, out of any money in
10 the Treasury not otherwise appropriated, \$135,000,000,
11 to remain available until expended, under the National
12 Foundation on the Arts and the Humanities Act of 1965,
13 as follows:

14 (1) Forty percent shall be for grants, and rel-
15 evant administrative expenses, to State arts agencies
16 and regional arts organizations that support organi-
17 zations’ programming and general operating ex-
18 penses to cover up to 100 percent of the costs of the
19 programs which the grants support, to prevent, pre-
20 pare for, respond to, and recover from the
21 coronavirus.

22 (2) Sixty percent shall be for direct grants, and
23 relevant administrative expenses, that support orga-
24 nizations’ programming and general operating ex-
25 penses to cover up to 100 percent of the costs of the

1 programs which the grants support, to prevent, pre-
2 pare for, respond to, and recover from the
3 coronavirus.

4 **SEC. 2022. NATIONAL ENDOWMENT FOR THE HUMANITIES.**

5 In addition to amounts otherwise available, there is
6 appropriated for fiscal year 2021, out of any money in
7 the Treasury not otherwise appropriated, \$135,000,000,
8 to remain available until expended, under the National
9 Foundation on the Arts and the Humanities Act of 1965,
10 as follows:

11 (1) Forty percent shall be for grants, and rel-
12 evant administrative expenses, to State humanities
13 councils that support humanities organizations' pro-
14 gramming and general operating expenses to cover
15 up to 100 percent of the costs of the programs
16 which the grants support, to prevent, prepare for,
17 respond to, and recover from the coronavirus.

18 (2) Sixty percent shall be for direct grants, and
19 relevant administrative expenses, that support hu-
20 manities organizations' programming and general
21 operating expenses to cover up to 100 percent of the
22 costs of the programs which the grants support, to
23 prevent, prepare for, respond to, and recover from
24 the coronavirus.

1 **SEC. 2023. INSTITUTE OF MUSEUM AND LIBRARY SERVICES.**

2 In addition to amounts otherwise available, there is
3 appropriated to the Institute of Museum and Library
4 Services for fiscal year 2021, out of any money in the
5 Treasury not otherwise appropriated, \$200,000,000, to re-
6 main available until expended, for necessary expenses to
7 carry out museum and library services. The Director of
8 the Institute of Museum and Library Services shall award
9 not less than 89 percent of such funds to State library
10 administrative agencies by applying the formula in section
11 221(b) of the Museum and Library Services Act, except
12 that—

13 (1) section 221(b)(3)(A) of such Act shall be
14 applied by substituting “\$2,000,000” for
15 “\$680,000” and by substituting “\$200,000” for
16 “\$60,000”; and

17 (2) section 221(b)(3)(C) and subsections (b)
18 and (c) of section 223 of such Act shall not apply
19 to funds provided under this section.

20 **Subtitle B—Labor Matters**

21 **SEC. 2101. FUNDING FOR DEPARTMENT OF LABOR WORKER**
22 **PROTECTION ACTIVITIES.**

23 (a) APPROPRIATION.—In addition to amounts other-
24 wise made available, out of any funds in the Treasury not
25 otherwise appropriated, there are appropriated to the Sec-
26 retary of Labor for fiscal year 2021, \$150,000,000, to re-

1 main available until September 30, 2023, for the Wage
2 and Hour Division, the Office of Workers' Compensation
3 Programs, the Office of the Solicitor, the Mine Safety and
4 Health Administration, and the Occupational Safety and
5 Health Administration to carry out COVID-19 related
6 worker protection activities, and for the Office of Inspec-
7 tor General for oversight of the Secretary's activities to
8 prevent, prepare for, and respond to COVID-19.

9 (b) ALLOCATION OF AMOUNTS.—Amounts appro-
10 priated under subsection (a) shall be allocated as follows:

11 (1) Not less than \$75,000,000 shall be for the
12 Occupational Safety and Health Administration, of
13 which \$10,000,000 shall be for Susan Harwood
14 training grants and not less than \$5,000,000 shall
15 be for enforcement activities related to COVID-19
16 at high risk workplaces including health care, meat
17 and poultry processing facilities, agricultural work-
18 places and correctional facilities.

19 (2) \$12,500,000 shall be for the Office of In-
20 spector General.

21 **SEC. 2102. COMPENSATION PURSUANT TO THE LONGSHORE**
22 **AND HARBOR WORKERS' COMPENSATION**
23 **ACT.**

24 (a) CLAIMS RELATED TO COVID-19.—

1 (1) IN GENERAL.—Subject to subsection (c), a
2 covered employee who receives a diagnosis or is sub-
3 ject to an order described in paragraph (2)(B) and
4 who provides notice of or files a claim under section
5 12 or 13 of the Longshore and Harbor Workers’
6 Compensation Act (33 U.S.C. 912, 913), respec-
7 tively, relating to such diagnosis or order shall be
8 conclusively presumed to have an injury arising out
9 of or in the course of employment for the purpose
10 of compensation under the Longshore and Harbor
11 Workers’ Compensation Act.

12 (2) COVERED EMPLOYEE.—In this section, the
13 term “covered employee” means an individual who,
14 at any time during the period beginning January 27,
15 2020, and ending on January 27, 2023—

16 (A) is an employee; and

17 (B) is—

18 (i) diagnosed with COVID–19; or

19 (ii) ordered not to return to work by
20 the employee’s employer or by a local,
21 State, or Federal agency because of expo-
22 sure, or the risk of exposure, to 1 or more
23 individuals diagnosed with COVID–19 in
24 the workplace.

1 (3) LIMITATION.—This section shall not apply
2 with respect to a covered employee who—

3 (A) provides notice or files a claim de-
4 scribed in paragraph (1) on or before the date
5 of the enactment of this Act; and

6 (B) is determined to be entitled to the
7 compensation described in paragraph (1) or
8 awarded such compensation if such determina-
9 tion or award is made on or before such date.

10 (4) DENIALS ON OR BEFORE THE DATE OF EN-
11 ACTMENT.—Paragraph (1) shall apply with respect
12 to a covered employee who is determined not to be
13 entitled to, or who is not awarded, compensation de-
14 scribed in paragraph (1) if such determination or de-
15 cision not to award such compensation is made on
16 or before the date of enactment of this Act.

17 (5) EXCLUSION.—The Secretary shall not con-
18 sider any compensation paid with respect to a notice
19 or claim described in subsection (a), including com-
20 pensation for disability, death benefits, funeral and
21 burial expenses, and medical expenses, in calculating
22 the annual assessments under section 44(c)(2) of the
23 Longshore and Harbor Workers' Compensation Act
24 (33 U.S.C. 944(c)(2)).

25 (b) REIMBURSEMENT.—

1 (1) IN GENERAL.—

2 (A) ENTITLEMENT.—Subject to subpara-
3 graph (B) and to the availability of appropria-
4 tions and limitation on payments under sub-
5 section (c), an employer of a covered employee
6 or the employer’s carrier shall be entitled to re-
7 imbursement for any compensation paid with
8 respect to a notice or claim described in sub-
9 section (a), including disability benefits, funeral
10 and burial expenses, medical or other related
11 costs for treatment and care, and reasonable
12 and necessary allocated claims expenses.

13 (B) SAFETY AND HEALTH REQUIRE-
14 MENTS.—To be entitled to reimbursement
15 under subparagraph (A)—

16 (i) an employer shall be in compliance
17 with all applicable safety and health guide-
18 lines and standards that are related to the
19 prevention of occupational exposure to the
20 novel coronavirus that causes COVID–19,
21 including such guidelines and standards
22 issued by the Occupational Safety and
23 Health Administration, State plans ap-
24 proved under section 18 of the Occupa-
25 tional Safety and Health Act of 1970 (29

1 U.S.C. 667), and the National Institute for
2 Occupational Safety and Health; and

3 (ii) a carrier—

4 (I) shall be a carrier for an em-
5 ployer that is in compliance with
6 clause (i); and

7 (II) shall not adjust the experi-
8 ence rating or the annual premium of
9 the employer based upon the com-
10 pensation paid by the carrier with re-
11 spect to a notice or claim described in
12 subparagraph (A).

13 (2) REIMBURSEMENT PROCEDURES.—

14 (A) IN GENERAL.—Subject to subsection
15 (c), to receive reimbursement under paragraph
16 (1)—

17 (i) a claim for such reimbursement
18 shall be submitted to the Secretary of
19 Labor—

20 (I) not earlier than—

21 (aa) the date on which a
22 compensation order (as described
23 in section 19(e) of the Longshore
24 and Harbor Workers' Compensa-
25 tion Act (33 U.S.C. 919(e))) is

1 issued that fixes entitlement to
2 benefits; or

3 (bb) the date on which—

4 (AA) a payment is
5 made under such Act;

6 (BB) entitlement to
7 benefits is established under
8 such Act; and

9 (CC) the rate of com-
10 pensation and period of pay-
11 ment is relatively fixed and
12 known; and

13 (II) not later than one year after
14 the final payment of compensation to
15 a covered employee pursuant to this
16 section; and

17 (ii) an employer and the employer's
18 carrier shall make, keep, and preserve such
19 records, make such reports, and provide
20 such information, as the Secretary of
21 Labor determines necessary or appropriate
22 to carry out this section.

23 (B) COMMUTATION OF COMPENSATION IN-
24 STALLMENTS.—The Secretary may commute

1 future compensation installments with respect
2 to a claim under this section.

3 (c) APPROPRIATIONS.—

4 (1) IN GENERAL.—A reimbursement under sub-
5 section (b) shall be paid out of the Longshore
6 COVID–19 Fund established in section 45 of the
7 Longshore and Harbor Workers’ Compensation Act
8 (in this section, referred to as the “Longshore
9 COVID–19 Fund”).

10 (2) FUNDS.—In addition to amounts otherwise
11 available, there are authorized to be appropriated,
12 and there are appropriated, out of any money in the
13 Treasury not otherwise appropriated, such sums as
14 may be necessary for the period beginning on the
15 date of enactment of this Act and ending on Sep-
16 tember 30, 2030, to the Longshore COVID–19
17 Fund for each reimbursement paid out of such Fund
18 under subsection (b).

19 (3) LIMITATION.—With respect to a notice or
20 claim for benefits approved on the basis of sub-
21 section (a), no payments may be made from the
22 Longshore COVID–19 Fund or the special fund es-
23 tablished under section 44 of the Longshore and
24 Harbor Workers’ Compensation Act (33 U.S.C. 944)

1 after September 30, 2030, for benefits, reimburse-
2 ments, or other expenditures relating to such claim.

3 (4) FINAL ACTION.—The action of the Sec-
4 retary in allowing or denying any reimbursement
5 under subsection (b) shall be final and conclusive on
6 all questions of law and fact.

7 (d) DEFINITIONS.—In this section:

8 (1) LHWCA TERMS.—The terms “carrier”,
9 “compensation”, “employee”, and “employer” have
10 the meanings given the terms in section 2 of the
11 Longshore and Harbor Workers’ Compensation Act
12 (33 U.S.C. 902).

13 (2) NOVEL CORONAVIRUS.—The term “novel
14 coronavirus” means SARS-CoV-2 or any other
15 coronavirus declared to be a pandemic by public
16 health authorities.

17 (e) LONGSHORE COVID-19 FUND.—The Longshore
18 and Harbor Workers’ Compensation Act (33 U.S.C. 901)
19 is amended by inserting after section 44 the following:

20 **“SEC. 45. LONGSHORE COVID-19 FUND.**

21 “(a) IN GENERAL.—There is established the
22 Longshore COVID-19 Fund (in this section, referred to
23 as the ‘Fund’), which shall be administered by the Sec-
24 retary of Labor and consist of sums that are appropriated

1 to the Fund under section 2102(c)(2) of the American
2 Rescue Act of 2021.

3 “(b) EXPENDITURES.—Amounts in the Fund shall be
4 available to the Secretary of Labor for the reimbursement
5 of an employer or the employer’s carrier for payment of
6 compensation, death benefits, and other benefits and ex-
7 penses paid under this Act when reimbursement is re-
8 quired under section 2102(b) of the American Rescue Act
9 of 2021, subject to any limitations in such section.”.

10 **Subtitle C—Human Services and**
11 **Community Supports**

12 **SEC. 2201. CHILD CARE AND DEVELOPMENT BLOCK GRANT**
13 **PROGRAM.**

14 (a) CHILD CARE AND DEVELOPMENT BLOCK GRANT
15 FUNDING.—In addition to amounts otherwise available,
16 there is appropriated for fiscal year 2021, out of any
17 amounts in the Treasury not otherwise appropriated,
18 \$14,990,000,000, to remain available through September
19 30, 2021, to carry out the program authorized under sec-
20 tion 658C of the Child Care and Development Block Grant
21 Act of 1990 (42 U.S.C. 9858a) without regard to require-
22 ments in sections 658E(c)(3)(E) or 658G of such Act (42
23 U.S.C. 9858c(c)(3)(E), 9858e). Payments made to States,
24 territories, Indian Tribes, and Tribal organizations from
25 funds made available under this subsection shall be obli-

1 gated in fiscal year 2021 or the succeeding 2 fiscal years.
2 States, territories, Indian Tribes, and Tribal organizations
3 are authorized to use such funds to provide child care as-
4 sistance to health care sector employees, emergency re-
5 sponders, sanitation workers, and other workers deemed
6 essential during the response to coronavirus by public offi-
7 cials, without regard to the income eligibility requirements
8 of section 658P(4) of the Child Care and Development
9 Block Grant Act (42 U.S.C. 9858n(4)).

10 (b) CHILD CARE STABILIZATION FUNDING.—In ad-
11 dition to amounts otherwise available, there is appro-
12 priated for fiscal year 2021, out of any amounts in the
13 Treasury not otherwise appropriated, \$23,975,000,000, to
14 remain available through September 30, 2021, for grants
15 under section 2202 of this subtitle and in accordance with
16 the Child Care and Development Block Grant Act of 1990.
17 Such grants shall be allotted in accordance with section
18 658O of the Child Care and Development Block Grant Act
19 of 1990 (42 U.S.C. 9858m), except that the requirements
20 in subparagraphs (C) and (E) of section 658E(c)(3) and
21 in section 658G of such Act (42 U.S.C. 9858c(c)(3),
22 9858e) shall not apply.

23 (c) ADMINISTRATIVE COSTS.—In addition to
24 amounts otherwise available, there is appropriated for fis-
25 cal year 2021, out of any amounts in the Treasury not

1 otherwise appropriated, \$35,000,000, to remain available
2 through September 30, 2025, for the costs of providing
3 technical assistance and conducting research and for the
4 administrative costs to carry out this section and section
5 2202 of this subtitle.

6 **SEC. 2202. CHILD CARE STABILIZATION.**

7 (a) DEFINITIONS.—In this section:

8 (1) COVID–19 PUBLIC HEALTH EMERGENCY.—

9 The term “COVID–19 public health emergency”
10 means the public health emergency declared by the
11 Secretary of Health and Human Services under sec-
12 tion 319 of the Public Health Service Act (42
13 U.S.C. 247d) on January 31, 2020, with respect to
14 COVID–19, including any renewal of the declara-
15 tion.

16 (2) ELIGIBLE CHILD CARE PROVIDER.—The
17 term “eligible child care provider” means an eligible
18 child care provider as defined in section 658P of the
19 Child Care and Development Block Grant Act of
20 1990 (42 U.S.C. 9858n) or a child care provider
21 that is licensed, regulated, or registered in the State,
22 territory, or Indian Tribe on the date of enactment
23 of this Act and meets applicable State and local
24 health and safety requirements.

1 (b) GRANTS.—From the amounts appropriated to
2 carry out this section and under the authority of section
3 658O of the Child Care and Development Block Grant Act
4 of 1990 (42 U.S.C. 9858m) and this section, the Secretary
5 shall award to each lead agency a child care stabilization
6 grant, without regard to the requirements in subpara-
7 graphs (C) and (E) of section 658E(c)(3), and in section
8 658G, of the Child Care and Development Block Grant
9 Act of 1990 (42 U.S.C. 9858c(c)(3), 9858e). Such grant
10 shall be allotted in accordance with section 658O of the
11 Child Care and Development Block Grant Act of 1990 (42
12 U.S.C. 9858m).

13 (c) STATE RESERVATIONS AND SUBGRANTS.—

14 (1) RESERVATION.—A lead agency for a State
15 that receives a child care stabilization grant pursu-
16 ant to subsection (b) shall reserve not more than 10
17 percent of such grant funds to administer subgrants,
18 provide technical assistance and support for applying
19 for and accessing the subgrant opportunity, publicize
20 the availability of the subgrants, carry out activities
21 to increase the supply of child care, and provide
22 technical assistance to help child care providers im-
23 plement policies as described in paragraph (2)(D)(i).

24 (2) SUBGRANTS TO QUALIFIED CHILD CARE
25 PROVIDERS.—

1 (A) IN GENERAL.—The lead agency shall
2 use the remainder of the grant funds awarded
3 pursuant to subsection (b) to make subgrants
4 to qualified child care providers described in
5 subparagraph (B), regardless of such a pro-
6 vider’s previous receipt of other Federal assist-
7 ance, to support the stability of the child care
8 sector during and after the COVID–19 public
9 health emergency.

10 (B) QUALIFIED CHILD CARE PROVIDER.—
11 To be qualified to receive a subgrant under this
12 paragraph, a provider shall be an eligible child
13 care provider that on the date of submission of
14 an application for the subgrant, was either—

15 (i) open and available to provide child
16 care services; or

17 (ii) closed due to public health, finan-
18 cial hardship, or other reasons relating to
19 the COVID–19 public health emergency.

20 (C) SUBGRANT AMOUNT.—The amount of
21 such a subgrant to a qualified child care pro-
22 vider shall be based on the provider’s stated
23 current operating expenses, including costs as-
24 sociated with providing or preparing to provide
25 child care services during the COVID–19 public

1 health emergency, and to the extent practicable,
2 cover sufficient operating expenses to ensure
3 continuous operations for the intended period of
4 the subgrant.

5 (D) APPLICATION.—The lead agency
6 shall—

7 (i) make available on the lead agen-
8 cy's website an application for qualified
9 child care providers that includes certifi-
10 cations that, for the duration of the
11 subgrant—

12 (I) the provider applying will,
13 when open and available to provide
14 child care services, implement policies
15 in line with guidance from the cor-
16 responding State, Tribal, and local
17 authorities, and in accordance with
18 State, Tribal, and local orders, and, to
19 the greatest extent possible, imple-
20 ment policies in line with guidance
21 from the Centers for Disease Control
22 and Prevention;

23 (II) for each employee, the pro-
24 vider will pay not less than the full
25 compensation, including any benefits,

1 that was provided to the employee as
2 of the date of submission of the appli-
3 cation for the subgrant (referred to in
4 this subclause as “full compensa-
5 tion”), and will not take any action
6 that reduces the weekly amount of the
7 employee’s compensation below the
8 weekly amount of full compensation,
9 or that reduces the employee’s rate of
10 compensation below the rate of full
11 compensation, including the involun-
12 tary furloughing of any employee em-
13 ployed on the date of submission of
14 the application for the subgrant; and

15 (III) the provider will provide re-
16 lief from copayments and tuition pay-
17 ments for the families enrolled in the
18 provider’s program, to the extent pos-
19 sible, and prioritize such relief for
20 families struggling to make either
21 type of payment; and

22 (ii) accept and process applications
23 submitted under this subparagraph on a
24 rolling basis, and provide subgrant funds

1 in advance of provider expenditures, except
2 as provided in subsection (d)(2).

3 (E) OBLIGATION.—The lead agency shall
4 notify the Secretary if it is unable to obligate
5 at least 50 percent of the funds received pursu-
6 ant to subsection (b) that are available for sub-
7 grants described in this paragraph within 9
8 months of the date of enactment of this Act.

9 (d) USES OF FUNDS.—

10 (1) IN GENERAL.—A qualified child care pro-
11 vider that receives funds through such a subgrant
12 shall use the funds for at least one of the following:

13 (A) Personnel costs, including payroll and
14 salaries or similar compensation for an em-
15 ployee (including any sole proprietor or inde-
16 pendent contractor), employee benefits, pre-
17 mium pay, or costs for employee recruitment
18 and retention.

19 (B) Rent (including rent under a lease
20 agreement) or payment on any mortgage obliga-
21 tion, utilities, facility maintenance or improve-
22 ments, or insurance.

23 (C) Personal protective equipment, clean-
24 ing and sanitization supplies and services, or

1 training and professional development related to
2 health and safety practices.

3 (D) Purchases of or updates to equipment
4 and supplies to respond to the COVID–19 pub-
5 lic health emergency.

6 (E) Goods and services necessary to main-
7 tain or resume child care services.

8 (F) Mental health supports for children
9 and employees.

10 (2) REIMBURSEMENT.—The qualified child care
11 provider may use the subgrant funds to reimburse
12 the provider for sums obligated or expended before
13 the date of enactment of this Act for the cost of a
14 good or service described in paragraph (1) to re-
15 spond to the COVID–19 public health emergency.

16 (e) SUPPLEMENT NOT SUPPLANT.—Amounts made
17 available to carry out this section shall be used to supple-
18 ment and not supplant other Federal, State, and local
19 public funds expended to provide child care services for
20 eligible individuals.

21 **SEC. 2203. HEAD START.**

22 In addition to amounts otherwise available, there is
23 appropriated for fiscal year 2021, out of any amounts in
24 the Treasury not otherwise appropriated, \$1,000,000,000,
25 to remain available through September 30, 2022, to carry

1 out the Head Start Act, including for Federal administra-
2 tive expenses. After reserving funds for Federal adminis-
3 trative expenses, the Secretary shall allocate all remaining
4 amounts to Head Start agencies for one-time grants, and
5 shall allocate to each Head Start agency an amount that
6 bears the same ratio to the portion available for allocations
7 as the number of enrolled children served by the Head
8 Start agency bears to the number of enrolled children
9 served by all Head Start agencies.

10 **SEC. 2204. PROGRAMS FOR SURVIVORS.**

11 (a) IN GENERAL.—Section 303 of the Family Vio-
12 lence Prevention and Services Act (42 U.S.C. 10403) is
13 amended by adding at the end the following:

14 “(d) ADDITIONAL FUNDING.—For the purposes of
15 carrying out this title, in addition to amounts otherwise
16 made available for such purposes, there are appropriated,
17 out of any amounts in the Treasury not otherwise appro-
18 priated, for fiscal year 2021, to remain available until ex-
19 pended except as otherwise provided in this subsection,
20 each of the following:

21 “(1) \$180,000,000 to carry out sections 301
22 through 312, to be allocated in the manner described
23 in subsection (a)(2), except that—

24 “(A) a reference in subsection (a)(2) to an
25 amount appropriated under subsection (a)(1)

1 shall be considered to be a reference to an
2 amount appropriated under this paragraph;

3 “(B) the matching requirement in section
4 306(c)(4) and condition in section 308(d)(3)
5 shall not apply; and

6 “(C) each reference in section 305(e) to
7 ‘the end of the following fiscal year’ shall be
8 considered to be a reference to ‘the end of fiscal
9 year 2025’; and

10 “(D) funds made available to a State in a
11 grant under section 306(a) and obligated in a
12 timely manner shall be available for expendi-
13 ture, by the State or a recipient of funds from
14 the grant, through the end of fiscal year 2025;
15 “(2) \$18,000,000 to carry out section 309.

16 “(3) \$2,000,000 to carry out section 313, of
17 which \$1,000,000 shall be allocated to support In-
18 dian communities.”.

19 (b) COVID-19 PUBLIC HEALTH EMERGENCY DE-
20 FINED.—In this section, the term “COVID-19 public
21 health emergency” means the public health emergency de-
22 clared by the Secretary of Health and Human Services
23 under section 319 of the Public Health Service Act (42
24 U.S.C. 247d) on January 31, 2020, with respect to
25 COVID-19, including any renewal of the declaration.

1 (c) GRANTS TO SUPPORT CULTURALLY SPECIFIC
2 POPULATIONS.—

3 (1) IN GENERAL.—In addition to amounts oth-
4 erwise made available, there is appropriated, out of
5 any amounts in the Treasury not otherwise appro-
6 priated, to the Secretary of Health and Human
7 Services (in this section referred to as the “Sec-
8 retary”), \$49,500,000 for fiscal year 2021, to be
9 available until expended, to carry out this subsection
10 (excluding Federal administrative costs, for which
11 funds are appropriated under subsection (e)).

12 (2) USE OF FUNDS.—From amounts appro-
13 priated under paragraph (1), the Secretary acting
14 through the Director of the Family Violence Preven-
15 tion and Services Program, shall—

16 (A) support community-based organiza-
17 tions to provide culturally specific activities for
18 survivors of sexual assault and domestic vio-
19 lence, to address emergent needs resulting from
20 the COVID–19 public health emergency and
21 other public health concerns; and

22 (B) support community-based organiza-
23 tions that provide culturally specific activities to
24 promote strategic partnership development and
25 collaboration in responding to the impact of

1 COVID–19 and other public health concerns on
2 survivors of sexual assault and domestic vio-
3 lence.

4 (d) GRANTS TO SUPPORT SURVIVORS OF SEXUAL AS-
5 SAULT.—

6 (1) IN GENERAL.—In addition to amounts oth-
7 erwise made available, there is appropriated, out of
8 any amounts in the Treasury not otherwise appro-
9 priated, to the Secretary, \$198,000,000 for fiscal
10 year 2021, to be available until expended, to carry
11 out this subsection (excluding Federal administrative
12 costs, for which funds are appropriated under sub-
13 section (e)).

14 (2) USE OF FUNDS.—From amounts appro-
15 priated under paragraph (1), the Secretary acting
16 through the Director of the Family Violence Preven-
17 tion and Services Program, shall assist rape crisis
18 centers in transitioning to virtual services and meet-
19 ing the emergency needs of survivors.

20 (e) ADMINISTRATIVE COSTS.—In addition to
21 amounts otherwise made available, there is appropriated
22 to the Secretary, out of any amounts in the Treasury not
23 otherwise appropriated, \$2,500,000 for fiscal year 2021,
24 to remain available until expended, for the Federal admin-
25 istrative costs of carrying out subsections (c) and (d).

1 **SEC. 2205. CHILD ABUSE PREVENTION AND TREATMENT.**

2 In addition to amounts otherwise available, there is
3 appropriated to the Secretary of Health and Human Serv-
4 ices for fiscal year 2021, out of any money in the Treasury
5 not otherwise appropriated, the following amounts, to re-
6 main available through September 30, 2023:

7 (1) \$250,000,000 for carrying out the program
8 authorized under section 201 of the Child Abuse
9 Prevention and Treatment Act (42 U.S.C. 5116),
10 which shall be allocated without regard to section
11 204(4) of such Act (42 U.S.C. 5116d(4)) and shall
12 be allotted to States in accordance with section 203
13 of such Act (42 U.S.C. 5116b), except that—

14 (A) in subsection (b)(1)(A) of such section
15 203, “70 percent” shall be deemed to be “100
16 percent”; and

17 (B) subsections (b)(1)(B) and (c) of such
18 section 203 shall not apply; and

19 (2) \$100,000,000 for carrying out the State
20 grant program authorized under section 106 of the
21 Child Abuse Prevention and Treatment Act (42
22 U.S.C. 5106a), which shall be allocated without re-
23 gard to section 112(a)(2) of such Act (42 U.S.C.
24 5106h(a)(2)).

1 **SEC. 2206. CORPORATION FOR NATIONAL AND COMMUNITY**
2 **SERVICE AND THE NATIONAL SERVICE**
3 **TRUST.**

4 (a) CORPORATION FOR NATIONAL AND COMMUNITY
5 SERVICE.—In addition to amounts otherwise made avail-
6 able, there is appropriated for fiscal year 2021, out of any
7 money in the Treasury not otherwise appropriated, to the
8 Corporation for National and Community Service,
9 \$852,000,000, to remain available through September 30,
10 2024, to carry out subsection (b), except that amounts to
11 carry out subsection (b)(7) shall remain available until
12 September 30, 2026.

13 (b) ALLOCATION OF AMOUNTS.—Amounts provided
14 by subsection (a) shall be allocated as follows:

15 (1) AMERICORPS STATE AND NATIONAL.—
16 \$620,000,000 shall be used—

17 (A) to increase the living allowances of
18 participants in national service programs; and

19 (B) to make funding adjustments to exist-
20 ing (as of the date of enactment of this Act)
21 awards and award new and additional awards
22 to entities to support programs described in
23 paragraphs (1)(B), (2)(B), (3)(B), (4)(B), and
24 (5)(B) of subsection (a), and subsection (b)(2),
25 of section 122 of the National and Community
26 Service Act of 1990 (42 U.S.C. 12572), wheth-

1 er or not the entities are already grant recipi-
2 ents under such provisions on the date of enact-
3 ment of this Act, and notwithstanding section
4 122(a)(1)(B)(vi) of the National and Commu-
5 nity Service Act of 1990 (42 U.S.C.
6 12572(a)(1)(B)(vi)), by—

7 (i) prioritizing entities serving com-
8 munities disproportionately impacted by
9 COVID–19 and utilizing culturally com-
10 petent and multilingual strategies in the
11 provision of services; and

12 (ii) taking into account the diversity
13 of communities and participants served by
14 such entities, including racial, ethnic, so-
15 cioeconomic, linguistic, or geographic diver-
16 sity.

17 (2) STATE COMMISSIONS.—\$20,000,000 shall
18 be used to make adjustments to existing (as of the
19 date of enactment of this Act) awards and new and
20 additional awards, including awards to State Com-
21 missions on National and Community Service, under
22 section 126(a) of the National and Community Serv-
23 ice Act of 1990 (42 U.S.C. 12576(a)).

24 (3) VOLUNTEER GENERATION FUND.—
25 \$20,000,000 shall be used for expenses authorized

1 under section 501(a)(4)(F) of the National and
2 Community Service Act of 1990 (42 U.S.C.
3 12681(a)(4)(F)), which, notwithstanding section
4 198P(d)(1)(B) of that Act (42 U.S.C.
5 12653p(d)(1)(B)), shall be for grants awarded by
6 the Corporation for National and Community Serv-
7 ice on a competitive basis.

8 (4) AMERICORPS VISTA.—\$80,000,000 shall be
9 used for the purposes described in section 101 of the
10 Domestic Volunteer Service Act of 1973 (42 U.S.C.
11 4951), including to increase the living allowances of
12 volunteers, described in section 105(b) of the Do-
13 mestic Volunteer Service Act of 1973 (42 U.S.C.
14 4955(b)).

15 (5) NATIONAL SENIOR SERVICE CORPS.—
16 \$30,000,000 shall be used for the purposes de-
17 scribed in section 200 of the Domestic Volunteer
18 Service Act of 1973 (42 U.S.C. 5000).

19 (6) ADMINISTRATIVE COSTS.—\$73,000,000
20 shall be used for the Corporation for National and
21 Community Service for administrative expenses to
22 carry out programs and activities funded by sub-
23 section (a).

24 (7) OFFICE OF INSPECTOR GENERAL.—
25 \$9,000,000 shall be used for the Office of Inspector

1 General of the Corporation for National and Com-
2 munity Service for salaries and expenses necessary
3 for oversight and audit of programs and activities
4 funded by subsection (a).

5 (c) NATIONAL SERVICE TRUST.—In addition to
6 amounts otherwise made available, there is appropriated
7 for fiscal year 2021, out of any money in the Treasury
8 not otherwise appropriated, \$148,000,000, to remain
9 available until expended, for administration of the Na-
10 tional Service Trust, and for payment to the Trust for
11 the provision of educational awards pursuant to section
12 145(a)(1)(A) of the National and Community Service Act
13 of 1990 (42 U.S.C. 12601(a)(1)(A)).

14 **Subtitle D—Public Health**

15 **SEC. 2301. FUNDING FOR COVID-19 VACCINE ACTIVITIES AT** 16 **THE CENTERS FOR DISEASE CONTROL AND** 17 **PREVENTION.**

18 (a) IN GENERAL.—In addition to amounts otherwise
19 available, there is appropriated to the Secretary of Health
20 and Human Services (in this subtitle referred to as the
21 “Secretary”) for fiscal year 2021, out of any money in
22 the Treasury not otherwise appropriated, \$7,500,000,000,
23 to remain available until expended, to carry out activities
24 to plan, prepare for, promote, distribute, administer, mon-
25 itor, and track COVID-19 vaccines.

1 (b) USE OF FUNDS.—The Secretary, acting through
2 the Director of the Centers for Disease Control and Pre-
3 vention, and in consultation with other agencies, as appli-
4 cable, shall, in conducting activities referred to in sub-
5 section (a)—

6 (1) conduct activities to enhance, expand, and
7 improve nationwide COVID–19 vaccine distribution
8 and administration, including activities related to
9 distribution of ancillary medical products and sup-
10 plies related to vaccines; and

11 (2) provide technical assistance, guidance, and
12 support to, and award grants or cooperative agree-
13 ments to, State, local, Tribal, and territorial public
14 health departments for enhancement of COVID–19
15 vaccine distribution and administration capabilities,
16 including—

17 (A) the distribution and administration of
18 vaccines licensed under section 351 of the Pub-
19 lic Health Service Act (42 U.S.C. 262) or au-
20 thorized under section 564 of the Federal Food,
21 Drug, and Cosmetic Act (21 U.S.C. 360bbb–3)
22 and ancillary medical products and supplies re-
23 lated to vaccines;

1 (B) the establishment and expansion, in-
2 cluding staffing support, of community vaccina-
3 tion centers, particularly in underserved areas;

4 (C) the deployment of mobile vaccination
5 units, particularly in underserved areas;

6 (D) information technology, standards-
7 based data, and reporting enhancements, in-
8 cluding improvements necessary to support
9 standards-based sharing of data related to vac-
10 cine distribution and vaccinations and systems
11 that enhance vaccine safety, effectiveness, and
12 uptake, particularly among underserved popu-
13 lations;

14 (E) facilities enhancements;

15 (F) communication with the public regard-
16 ing when, where, and how to receive COVID-
17 19 vaccines; and

18 (G) transportation of individuals to facili-
19 tate vaccinations, including at community vac-
20 cination centers and mobile vaccination units,
21 particularly for underserved populations.

22 **SEC. 2302. FUNDING FOR VACCINE CONFIDENCE ACTIVI-**
23 **TIES.**

24 In addition to amounts otherwise available, there is
25 appropriated to the Secretary for fiscal year 2021, out of

1 any money in the Treasury not otherwise appropriated,
2 \$1,000,000,000, to remain available until expended, to
3 carry out activities, acting through the Director of the
4 Centers for Disease Control and Prevention—

5 (1) to strengthen vaccine confidence in the
6 United States, including its territories and posses-
7 sions;

8 (2) to provide further information and edu-
9 cation with respect to vaccines licensed under section
10 351 of the Public Health Service Act (42 U.S.C.
11 262) or authorized under section 564 of the Federal
12 Food, Drug, and Cosmetic Act (21 U.S.C. 360bbb-
13 3); and

14 (3) to improve rates of vaccination throughout
15 the United States, including its territories and pos-
16 sessions, including through activities described in
17 section 313 of the Public Health Service Act, as
18 amended by section 311 of division BB of the Con-
19 solidated Appropriations Act, 2021 (Public Law
20 116–260).

21 **SEC. 2303. FUNDING FOR SUPPLY CHAIN FOR COVID-19**
22 **VACCINES, THERAPEUTICS, AND MEDICAL**
23 **SUPPLIES.**

24 In addition to amounts otherwise available, there is
25 appropriated to the Secretary for fiscal year 2021, out of

1 any money in the Treasury not otherwise appropriated,
2 \$6,050,000,000, to remain available until expended, for
3 necessary expenses with respect to research, development,
4 manufacturing, production, and the purchase of vaccines,
5 therapeutics, and ancillary medical products and supplies
6 to prevent, prepare, or respond to—

7 (1) SARS-CoV-2 or any viral variant mutating
8 therefrom with pandemic potential; and

9 (2) COVID-19 or any disease with potential for
10 creating a pandemic.

11 **SEC. 2304. FUNDING FOR COVID-19 VACCINE, THERA-**
12 **PEUTIC, AND DEVICE ACTIVITIES AT THE**
13 **FOOD AND DRUG ADMINISTRATION.**

14 In addition to amounts otherwise available, there is
15 appropriated to the Secretary for fiscal year 2021, out of
16 any money in the Treasury not otherwise appropriated,
17 \$500,000,000, to remain available until expended, to be
18 used for the evaluation of the continued performance, safe-
19 ty, and effectiveness, including with respect to emerging
20 COVID-19 variants, of vaccines, therapeutics, and
21 diagnostics approved, cleared, licensed, or authorized for
22 use for the treatment, prevention, or diagnosis of COVID-
23 19; facilitation of advanced continuous manufacturing ac-
24 tivities related to production of vaccines and related mate-
25 rials; facilitation and conduct of inspections related to the

1 manufacturing of vaccines, therapeutics, and devices de-
2 layed or cancelled for reasons related to COVID–19; re-
3 view of devices authorized for use for the treatment, pre-
4 vention, or diagnosis of COVID–19; and oversight of the
5 supply chain and mitigation of shortages of vaccines,
6 therapeutics, and devices approved, cleared, licensed, or
7 authorized for use for the treatment, prevention, or diag-
8 nosis of COVID–19 by the Food and Drug Administra-
9 tion.

10 **SEC. 2305. REDUCED COST-SHARING.**

11 (a) IN GENERAL.—Section 1402 of the Patient Pro-
12 tection and Affordable Care Act is amended by redesign-
13 nating subsection (f) as subsection (g) and by inserting
14 after subsection (e) the following new subsection:

15 “(f) SPECIAL RULE FOR INDIVIDUALS WHO RECEIVE
16 UNEMPLOYMENT COMPENSATION DURING 2021.—For
17 purposes of this section, in the case of an individual who
18 has received, or has been approved to receive, unemploy-
19 ment compensation for any week beginning during 2021,
20 for the plan year in which such week begins—

21 “(1) such individual shall be treated as meeting
22 the requirements of subsection (b)(2), and

23 “(2) for purposes of subsections (c) and (d),
24 there shall not be taken into account any household

1 income of the individual in excess of 133 percent of
2 the poverty line for a family of the size involved.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to plan years beginning after De-
5 cember 31, 2020.

6 **Subtitle E—Testing**

7 **SEC. 2401. FUNDING FOR COVID-19 TESTING, CONTACT** 8 **TRACING, AND MITIGATION ACTIVITIES.**

9 (a) IN GENERAL.—In addition to amounts otherwise
10 available, there is appropriated to the Secretary of Health
11 and Human Services (in this subtitle referred to as the
12 “Secretary”) for fiscal year 2021, out of any money in
13 the Treasury not otherwise appropriated,
14 \$47,800,000,000, to remain available until expended, to
15 carry out activities to detect, diagnose, trace, and monitor
16 SARS-CoV-2 and COVID-19 infections and related
17 strategies to mitigate the spread of COVID-19.

18 (b) USE OF FUNDS.—From amounts appropriated by
19 subsection (a), the Secretary shall—

20 (1) implement a national, evidence-based strat-
21 egy for testing, contact tracing, surveillance, and
22 mitigation with respect to SARS-CoV-2 and
23 COVID-19, including through activities authorized
24 under section 319(a) of the Public Health Service
25 Act;

1 (2) provide technical assistance, guidance, and
2 support, and award grants or cooperative agree-
3 ments to State, local, and territorial public health
4 departments for activities to detect, diagnose, trace,
5 and monitor SARS-CoV-2 and COVID-19 infec-
6 tions and related strategies and activities to mitigate
7 the spread of COVID-19;

8 (3) support the development, manufacturing,
9 procurement, distribution, and administration of
10 tests to detect or diagnose SARS-CoV-2 and
11 COVID-19, including through—

12 (A) support for the development, manufac-
13 ture, procurement, and distribution of supplies
14 necessary for administering tests, such as per-
15 sonal protective equipment; and

16 (B) support for the acquisition, construc-
17 tion, alteration, or renovation of non-federally
18 owned facilities for the production of
19 diagnostics and ancillary medical products and
20 supplies where the Secretary determines that
21 such an investment is necessary to ensure the
22 production of sufficient amounts of such sup-
23 plies;

1 (4) establish and expand Federal, State, local,
2 and territorial testing and contact tracing capabili-
3 ties, including—

4 (A) through investments in laboratory ca-
5 pacity, such as—

6 (i) academic and research labora-
7 tories, or other laboratories that could be
8 used for processing of COVID–19 testing;

9 (ii) community-based testing sites and
10 community-based organizations; or

11 (iii) mobile health units, particularly
12 in medically underserved areas; and

13 (B) with respect to quarantine and isola-
14 tion of contacts;

15 (5) enhance information technology, data mod-
16 ernization, and reporting, including improvements
17 necessary to support sharing of data related to pub-
18 lic health capabilities;

19 (6) award grants to, or enter into cooperative
20 agreements or contracts with, State, local, and terri-
21 torial public health departments to establish, ex-
22 pand, and sustain a public health workforce; and

23 (7) to cover administrative and program sup-
24 port costs necessary to conduct activities related to
25 subparagraph (a).

1 **SEC. 2402. FUNDING FOR SARS-COV-2 GENOMIC SEQUENC-**
2 **ING AND SURVEILLANCE.**

3 (a) IN GENERAL.—In addition to amounts otherwise
4 available, there is appropriated to the Secretary for fiscal
5 year 2021 out of any money in the Treasury not otherwise
6 appropriated, \$1,750,000,000, to remain available until
7 expended, to strengthen and expand activities and work-
8 force related to genomic sequencing, analytics, and disease
9 surveillance.

10 (b) USE OF FUNDS.—From amounts appropriated by
11 subsection (a), the Secretary, acting through the Director
12 of the Centers for Disease Control and Prevention, shall—

13 (1) conduct, expand, and improve activities to
14 sequence genomes, identify mutations, and survey
15 the circulation and transmission of viruses and other
16 organisms, including strains of SARS-CoV-2;

17 (2) award grants or cooperative agreements to
18 State, local, Tribal, or territorial public health de-
19 partments or public health laboratories—

20 (A) to increase their capacity to sequence
21 genomes of circulating strains of viruses and
22 other organisms, including SARS-CoV-2;

23 (B) to identify mutations in viruses and
24 other organisms, including SARS-CoV-2;

1 (C) to use genomic sequencing to identify
2 outbreaks and clusters of diseases or infections,
3 including COVID–19; and

4 (D) to develop effective disease response
5 strategies based on genomic sequencing and
6 surveillance data;

7 (3) enhance and expand the informatics capa-
8 bilities of the public health workforce; and

9 (4) award grants for the construction, alter-
10 ation, or renovation of facilities to improve genomic
11 sequencing and surveillance capabilities at the State
12 and local level.

13 **SEC. 2403. FUNDING FOR GLOBAL HEALTH.**

14 In addition to amounts otherwise available, there is
15 appropriated to the Secretary for fiscal year 2021, out of
16 any amounts in the Treasury not otherwise appropriated,
17 \$750,000,000, to remain available until expended, for ac-
18 tivities to be conducted acting through the Director of the
19 Centers for Disease Control and Prevention to combat
20 SARS–CoV– 2, COVID–19, and other emerging infectious
21 disease threats globally, including efforts related to global
22 health security, global disease detection and response,
23 global health protection, global immunization, and global
24 coordination on public health.

1 **SEC. 2404. FUNDING FOR DATA MODERNIZATION AND**
2 **FORECASTING CENTER.**

3 In addition to amounts otherwise available, there is
4 appropriated to the Secretary for fiscal year 2021, out of
5 any money in the Treasury not otherwise appropriated,
6 \$500,000,000, to remain available until expended, for ac-
7 tivities to be conducted acting through the Director of the
8 Centers for Disease Control and Prevention to support
9 public health data surveillance and analytics infrastruc-
10 ture modernization initiatives at the Centers for Disease
11 Control and Prevention, and establish, expand, and main-
12 tain efforts to modernize the United States disease warn-
13 ing system to forecast and track hotspots for COVID–19,
14 its variants, and emerging biological threats, including
15 academic and workforce support for analytics and
16 informatics infrastructure and data collection systems.

17 **Subtitle F—Public Health**
18 **Workforce**

19 **SEC. 2501. FUNDING FOR PUBLIC HEALTH WORKFORCE.**

20 (a) IN GENERAL.—In addition to amounts otherwise
21 available, there is appropriated to the Secretary of Health
22 and Human Services (in this subtitle referred to as the
23 “Secretary”) for fiscal year 2021, out of any money in
24 the Treasury not otherwise appropriated, \$7,660,000,000,
25 to remain available until expended, to carry out activities
26 related to establishing, expanding, and sustaining a public

1 health workforce, including by making awards to State,
2 local, and territorial public health departments.

3 (b) USE OF FUNDS FOR PUBLIC HEALTH DEPART-
4 MENTS.—Amounts made available to an awardee pursuant
5 to subsection (a) shall be used for the following:

6 (1) Costs, including wages and benefits, related
7 to the recruiting, hiring, and training of individ-
8 uals—

9 (A) to serve as case investigators, contact
10 tracers, social support specialists, community
11 health workers, public health nurses, disease
12 intervention specialists, epidemiologists, pro-
13 gram managers, laboratory personnel,
14 informaticians, communication and policy ex-
15 perts, and any other positions as may be re-
16 quired to prevent, prepare for, and respond to
17 COVID-19; and

18 (B) who are employed by—

19 (i) the State, territorial, or local pub-
20 lic health department involved; or

21 (ii) a nonprofit private or public orga-
22 nization with demonstrated expertise in im-
23 plementing public health programs and es-
24 tablished relationships with such State,
25 territorial, or local public health depart-

1 ments, particularly in medically under-
2 served areas.

3 (2) Personal protective equipment, data man-
4 agement and other technology, or other necessary
5 supplies.

6 (3) Administrative costs and activities necessary
7 for awardees to implement activities funded under
8 this section.

9 (4) Reporting to the Secretary on implementa-
10 tion of the activities funded under this section.

11 (5) Subawards from recipients of awards under
12 subsection (a) to local health departments for the
13 purposes of the activities funded under this section.

14 **SEC. 2502. FUNDING FOR MEDICAL RESERVE CORPS.**

15 In addition to amounts otherwise available, there is
16 appropriated to the Secretary for fiscal year 2021, out of
17 any money in the Treasury not otherwise appropriated,
18 \$100,000,000, to remain available until expended, for car-
19 rying out section 2813 of the Public Health Service Act
20 (42 U.S.C. 300hh-15).

1 **Subtitle G—Public Health**
2 **Investments**

3 **SEC. 2601. FUNDING FOR COMMUNITY HEALTH CENTERS**
4 **AND COMMUNITY CARE.**

5 (a) IN GENERAL.—In addition to amounts otherwise
6 available, there is appropriated to the Secretary of Health
7 and Human Services (in this subtitle referred to as the
8 “Secretary”) for fiscal year 2021, out of any money in
9 the Treasury not otherwise appropriated, \$7,600,000,000,
10 to remain available until expended, for necessary expenses
11 for awarding grants and cooperative agreements under
12 section 330 of the Public Health Service Act (42 U.S.C.
13 254b) to be awarded without regard to the time limitation
14 in subsection (e)(3) and subsections (e)(6)(A)(iii),
15 (e)(6)(B)(iii), and (r)(2)(B) of such section 330, and for
16 necessary expenses for awarding grants to Federally quali-
17 fied health centers, as described in section 1861(aa)(4)(B)
18 of the Social Security Act (42 U.S.C.1395x(aa)(4)(B)),
19 and for awarding grants or contracts to Papa Ola Lokahi
20 and to qualified entities under sections 4 and 6 of the Na-
21 tive Hawaiian Health Care Improvement Act (42 U.S.C.
22 11703, 11705). Of the total amount appropriated by the
23 preceding sentence, not less than \$20,000,000 shall be for
24 grants or contracts to Papa Ola Lokahi and to qualified

1 entities under sections 4 and 6 of the Native Hawaiian
2 Health Care Improvement Act (42 U.S.C. 11703, 11705).

3 (b) USE OF FUNDS.—Amounts made available to an
4 awardee pursuant to subsection (a) shall be used—

5 (1) to plan, prepare for, promote, distribute,
6 administer, and track COVID–19 vaccines, and to
7 carry out other vaccine-related activities;

8 (2) to detect, diagnose, trace, and monitor
9 COVID–19 infections and related activities nec-
10 essary to mitigate the spread of COVID–19, includ-
11 ing activities related to, and equipment or supplies
12 purchased for, testing, contact tracing, surveillance,
13 mitigation, and treatment of COVID–19;

14 (3) to purchase equipment and supplies to con-
15 duct mobile testing or vaccinations for COVID–19,
16 to purchase and maintain mobile vehicles and equip-
17 ment to conduct such testing or vaccinations, and to
18 hire and train laboratory personnel and other staff
19 to conduct such mobile testing or vaccinations, par-
20 ticularly in medically underserved areas;

21 (4) to establish, expand, and sustain the health
22 care workforce to prevent, prepare for, and respond
23 to COVID–19, and to carry out other health work-
24 force-related activities;

1 (5) to modify, enhance, and expand health care
2 services and infrastructure; and

3 (6) to conduct community outreach and edu-
4 cation activities related to COVID–19.

5 (c) PAST EXPENDITURES.—An awardee may use
6 amounts awarded pursuant to subsection (a) to cover the
7 costs of the awardee carrying out any of the activities de-
8 scribed in subsection (b) during the period beginning on
9 the date of the declaration of a public health emergency
10 by the Secretary under section 319 of the Public Health
11 Service Act (42 U.S.C. 247d) on January 31, 2020, with
12 respect to COVID–19 and ending on the date of such
13 award.

14 **SEC. 2602. FUNDING FOR NATIONAL HEALTH SERVICE**
15 **CORPS.**

16 (a) IN GENERAL.—In addition to amounts otherwise
17 available, there is appropriated to the Secretary for fiscal
18 year 2021, out of any money in the Treasury not otherwise
19 appropriated, \$800,000,000, to remain available until ex-
20 pended, for carrying out sections 338A, 338B, and 338I
21 of the Public Health Service Act (42 U.S.C. 254l, 254l–
22 1, 254q–1) with respect to the health workforce.

23 (b) STATE LOAN REPAYMENT PROGRAMS.—

24 (1) IN GENERAL.—Of the amount made avail-
25 able pursuant to subsection (a), \$100,000,000 shall

1 be made available for providing primary health serv-
2 ices through grants to States under section 338I(a)
3 of the Public Health Service Act (42 U.S.C. 254q-
4 1(a)).

5 (2) CONDITIONS.—With respect to grants de-
6 scribed in paragraph (1) using funds made available
7 under such paragraph:

8 (A) Section 338I(b) of the Public Health
9 Service Act (42 U.S.C. 254q-1(b)) shall not
10 apply.

11 (B) Notwithstanding section 338I(d)(2) of
12 the Public Health Service Act (42 U.S.C. 254q-
13 1(d)(2)), not more than 10 percent of an award
14 to a State from such amounts, may be used by
15 the State for costs of administering the State
16 loan repayment program.

17 **SEC. 2603. FUNDING FOR NURSE CORPS.**

18 In addition to amounts otherwise available, there is
19 appropriated to the Secretary for fiscal year 2021, out of
20 any money in the Treasury not otherwise appropriated,
21 \$200,000,000, to remain available until expended, for car-
22 rying out section 846 of the Public Health Service Act
23 (42 U.S.C. 297n).

1 **SEC. 2604. FUNDING FOR TEACHING HEALTH CENTERS**
2 **THAT OPERATE GRADUATE MEDICAL EDU-**
3 **CATION.**

4 (a) **IN GENERAL.**—In addition to amounts otherwise
5 available, and notwithstanding the capped amount ref-
6 erenced in sections 340H(b)(2) and 340H(d)(2) of the
7 Public Health Service Act (42 U.S.C. 256h(b)(2) and
8 (d)(2)), there is appropriated to the Secretary for fiscal
9 year 2021, out of any money in the Treasury not otherwise
10 appropriated, \$330,000,000, to remain available until
11 September 30, 2023, for the program of payments to
12 teaching health centers that operate graduate medical
13 education under section 340H of the Public Health Serv-
14 ice Act (42 U.S.C. 256h) and for teaching health center
15 development grants authorized under section 749A of the
16 Public Health Service Act (42 U.S.C. 2931–1).

17 (b) **USE OF FUNDS.**—Amounts made available pursu-
18 ant to subsection (a) shall be used for the following activi-
19 ties:

20 (1) For making payments to establish new ap-
21 proved graduate medical residency training pro-
22 grams pursuant to section 340H(a)(1)(C) of the
23 Public Health Service Act (42 U.S.C.
24 256h(a)(1)(C)).

25 (2) To provide an increase to the per resident
26 amount described in section 340H(a)(2) of the Pub-

1 lic Health Service Act (42 U.S.C. 256h(a)(2)) of
2 \$10,000.

3 (3) For making payments under section
4 340H(a)(1)(A) of the Public Health Service Act (42
5 U.S.C. 256h(a)(1)(A)) to qualified teaching health
6 centers for maintenance of filled positions at existing
7 approved graduate medical residency training pro-
8 grams.

9 (4) For making payments under section
10 340H(a)(1)(B) of the Public Health Service Act (42
11 U.S.C. 256h(a)(1)(B)) for the expansion of existing
12 approved graduate medical residency training pro-
13 grams.

14 (5) For making awards under section 749A of
15 the Public Health Service Act (42 U.S.C. 2931-1) to
16 teaching health centers for the purpose of estab-
17 lishing new accredited or expanded primary care
18 residency programs.

19 (6) To cover administrative costs and activities
20 necessary for qualified teaching health centers re-
21 ceiving payments under section 340H of the Public
22 Health Service Act (42 U.S.C. 256h) to carry out
23 activities under such section.

1 **SEC. 2605. FUNDING FOR FAMILY PLANNING.**

2 In addition to amounts otherwise available, there is
3 appropriated to the Secretary for fiscal year 2021, out of
4 any money in the Treasury not otherwise appropriated,
5 \$50,000,000, to remain available until expended, for nec-
6 essary expenses for making grants and contracts under
7 section 1001 of the Public Health Service Act (42 U.S.C.
8 300).

9 **SEC. 2606. FUNDING FOR OFFICE OF INSPECTOR GENERAL.**

10 In addition to amounts otherwise available, there is
11 appropriated to the inspector general of the Department
12 of Health and Human Services for fiscal year 2021, out
13 of any money in the Treasury not otherwise appropriated,
14 \$5,000,000, to remain available until expended, for over-
15 sight of activities supported with funds appropriated to
16 the Department of Health and Human Services to pre-
17 vent, prepare for, and respond to coronavirus 2019 or
18 COVID-19, domestically or internationally.

19 **Subtitle H—Mental Health and**
20 **Substance Use Disorder**

21 **SEC. 2701. FUNDING FOR BLOCK GRANTS FOR COMMUNITY**
22 **MENTAL HEALTH SERVICES.**

23 In addition to amounts otherwise available, there is
24 appropriated to the Secretary of Health and Human Serv-
25 ices (in this subtitle referred to as the “Secretary”) for
26 fiscal year 2021, out of any money in the Treasury not

1 otherwise appropriated, \$1,500,000,000, to remain avail-
2 able until expended, for carrying out subpart I of part B
3 of title XIX of the Public Health Service Act (42 U.S.C.
4 300x et seq.), subpart III of part B of title XIX of such
5 Act (42 U.S.C. 300x–51 et seq.), and section 505(c) of
6 such Act (42 U.S.C. 290aa–4(c)) with respect to mental
7 health. Notwithstanding section 1952 of the Public Health
8 Service Act (42 U.S.C. 300x–62), any amount awarded
9 to a State out of amounts appropriated by this section
10 shall be expended by the State by September 30, 2025.

11 **SEC. 2702. FUNDING FOR BLOCK GRANTS FOR PREVENTION**
12 **AND TREATMENT OF SUBSTANCE ABUSE.**

13 In addition to amounts otherwise available, there is
14 appropriated to the Secretary for fiscal year 2021, out of
15 any money in the Treasury not otherwise appropriated,
16 \$1,500,000,000, to remain available until expended, for
17 carrying out subpart II of part B of title XIX of the Public
18 Health Service Act (42 U.S.C. 300x–21 et seq.), subpart
19 III of part B of title XIX of such Act (42 U.S.C. 300x–
20 51 et seq.), section 505(d) of such Act (42 U.S.C. 290aa–
21 4(d)) with respect to substance abuse, and section 515(d)
22 of such Act (42 U.S.C. 290bb–21(d)). Notwithstanding
23 section 1952 of the Public Health Service Act (42 U.S.C.
24 300x–62), any amount awarded to a State out of amounts

1 appropriated by this section shall be expended by the State
2 by September 30, 2025.

3 **SEC. 2703. FUNDING FOR MENTAL HEALTH AND SUB-**
4 **STANCE USE DISORDER TRAINING FOR**
5 **HEALTH CARE PROFESSIONALS, PARA-**
6 **PROFESSIONALS, AND PUBLIC SAFETY OFFI-**
7 **CERS.**

8 (a) IN GENERAL.—In addition to amounts otherwise
9 available, there is appropriated to the Secretary for fiscal
10 year 2021, out of any money in the Treasury not otherwise
11 appropriated, \$80,000,000, to remain available until ex-
12 pended, for the purpose described in subsection (b).

13 (b) USE OF FUNDING.—The Secretary, acting
14 through the Administrator of the Health Resources and
15 Services Administration, shall, taking into consideration
16 the needs of rural and medically underserved communities,
17 use amounts appropriated by subsection (a) to award
18 grants or contracts to health professions schools, academic
19 health centers, State or local governments, Indian Tribes
20 and Tribal organizations, or other appropriate public or
21 private nonprofit entities (or consortia of entities, includ-
22 ing entities promoting multidisciplinary approaches), to
23 plan, develop, operate, or participate in health professions
24 and nursing training activities for health care students,
25 residents, professionals, paraprofessionals, trainees, and

1 public safety officers, and employers of such individuals,
2 in evidence-informed strategies for reducing and address-
3 ing suicide, burnout, mental health conditions, and sub-
4 stance use disorders among health care professionals.

5 **SEC. 2704. FUNDING FOR EDUCATION AND AWARENESS**
6 **CAMPAIGN ENCOURAGING HEALTHY WORK**
7 **CONDITIONS AND USE OF MENTAL HEALTH**
8 **AND SUBSTANCE USE DISORDER SERVICES**
9 **BY HEALTH CARE PROFESSIONALS.**

10 (a) IN GENERAL.—In addition to amounts otherwise
11 available, there is appropriated to the Secretary for fiscal
12 year 2021, out of any money in the Treasury not otherwise
13 appropriated, \$20,000,000, to remain available until ex-
14 pended, for the purpose described in subsection (b).

15 (b) USE OF FUNDS.—The Secretary, acting through
16 the Director of the Centers for Disease Control and Pre-
17 vention and in consultation with the medical professional
18 community, shall use amounts appropriated by subsection
19 (a) to carry out a national evidence-based education and
20 awareness campaign directed at health care professionals
21 and first responders (such as emergency medical service
22 providers), and employers of such professionals and first
23 responders. Such awareness campaign shall—

24 (1) encourage primary prevention of mental
25 health conditions and substance use disorders and

1 secondary and tertiary prevention by encouraging
2 health care professionals to seek support and treat-
3 ment for their own mental health and substance use
4 concerns;

5 (2) help such professionals to identify risk fac-
6 tors in themselves and others and respond to such
7 risks;

8 (3) include information on reducing or pre-
9 venting suicide, substance use disorders, burnout,
10 and other mental health conditions, and addressing
11 stigma associated with seeking mental health and
12 substance use disorder support and treatment; and

13 (4) consider the needs of rural and medically
14 underserved communities.

15 **SEC. 2705. FUNDING FOR GRANTS FOR HEALTH CARE PRO-**
16 **VIDERS TO PROMOTE MENTAL HEALTH**
17 **AMONG THEIR HEALTH PROFESSIONAL**
18 **WORKFORCE.**

19 (a) IN GENERAL.—In addition to amounts otherwise
20 available, there is appropriated to the Secretary for fiscal
21 year 2021, out of any money in the Treasury not otherwise
22 appropriated, \$40,000,000, to remain available until ex-
23 pended, for the purpose described in subsection (b).

24 (b) USE OF FUNDS.—The Secretary, acting through
25 the Administrator of the Health Resources and Services

1 Administration, shall, taking into consideration the needs
2 of rural and medically underserved communities, use
3 amounts appropriated by subsection (a) to award grants
4 or contracts to entities providing health care, including
5 health care providers associations and Federally qualified
6 health centers, to establish, enhance, or expand evidence-
7 informed programs or protocols to promote mental health
8 among their providers, other personnel, and members.

9 **SEC. 2706. FUNDING FOR COMMUNITY-BASED FUNDING**
10 **FOR LOCAL SUBSTANCE USE DISORDER**
11 **SERVICES.**

12 (a) IN GENERAL.—In addition to amounts otherwise
13 available, there is appropriated to the Secretary for fiscal
14 year 2021, out of any money in the Treasury not otherwise
15 appropriated, \$30,000,000, to remain available until ex-
16 pended, to carry out the purpose described in subsection
17 (b).

18 (b) USE OF FUNDS.—

19 (1) IN GENERAL.—The Secretary, acting
20 through the Assistant Secretary for Mental Health
21 and Substance Use and in consultation with the Di-
22 rector of the Centers for Disease Control and Pre-
23 vention, shall award grants to support States; local,
24 Tribal, and territorial governments; Tribal organiza-
25 tions; nonprofit community-based organizations; and

1 primary and behavioral health organizations to sup-
2 port community-based overdose prevention pro-
3 grams, syringe services programs, and other harm
4 reduction services, with respect to harms of drug
5 misuse that are exacerbated by the COVID–19 pub-
6 lic health emergency.

7 (2) USE OF GRANT FUNDS.—Grant funds
8 awarded under this section to eligible entities shall
9 be used for preventing and controlling the spread of
10 infectious diseases and the consequences of such dis-
11 eases for individuals with substance use disorder,
12 distributing opioid overdose reversal medication to
13 individuals at risk of overdose, connecting individ-
14 uals at risk for, or with, a substance use disorder to
15 overdose education, counseling, and health edu-
16 cation, and encouraging such individuals to take
17 steps to reduce the negative personal and public
18 health impacts of substance use or misuse.

19 **SEC. 2707. FUNDING FOR COMMUNITY-BASED FUNDING**
20 **FOR LOCAL BEHAVIORAL HEALTH NEEDS.**

21 (a) IN GENERAL.—In addition to amounts otherwise
22 available, there is appropriated to the Secretary for fiscal
23 year 2021, out of any money in the Treasury not otherwise
24 appropriated, \$50,000,000, to remain available until ex-

1 pending, to carry out the purpose described in subsection
2 (b).

3 (b) USE OF FUNDS.—

4 (1) IN GENERAL.—The Secretary, acting
5 through the Assistant Secretary for Mental Health
6 and Substance Use, shall award grants to State,
7 local, Tribal, and territorial governments, Tribal or-
8 ganizations, nonprofit community-based entities, and
9 primary care and behavioral health organizations to
10 address increased community behavioral health
11 needs worsened by the COVID–19 public health
12 emergency.

13 (2) USE OF GRANT FUNDS.—Grant funds
14 awarded under this section to eligible entities shall
15 be used for promoting care coordination among local
16 entities; training the mental and behavioral health
17 workforce, relevant stakeholders, and community
18 members; expanding evidence-based integrated mod-
19 els of care; addressing surge capacity for mental and
20 behavioral health needs; providing mental and behav-
21 ioral health services to individuals with mental
22 health needs (including co-occurring substance use
23 disorders) as delivered by behavioral and mental
24 health professionals utilizing telehealth services; and
25 supporting, enhancing, or expanding mental and be-

1 havioral health preventive and crisis intervention
2 services.

3 **SEC. 2708. FUNDING FOR THE NATIONAL CHILD TRAU-**
4 **MATIC STRESS NETWORK.**

5 In addition to amounts otherwise available, there is
6 appropriated to the Secretary for fiscal year 2021, out of
7 any money in the Treasury not otherwise appropriated,
8 \$10,000,000, to remain available until expended, for car-
9 rying out section 582 of the Public Health Service Act
10 (42 U.S.C. 290hh-1) with respect to addressing the prob-
11 lem of high-risk or medically underserved persons who ex-
12 perience violence-related stress.

13 **SEC. 2709. FUNDING FOR PROJECT AWARE.**

14 In addition to amounts otherwise available, there is
15 appropriated to the Secretary for fiscal year 2021, out of
16 any money in the Treasury not otherwise appropriated,
17 \$30,000,000, to remain available until expended, for car-
18 rying out section 520A of the Public Health Service Act
19 (42 U.S.C. 290bb-32) with respect to advancing wellness
20 and resiliency in education.

21 **SEC. 2710. FUNDING FOR YOUTH SUICIDE PREVENTION.**

22 In addition to amounts otherwise available, there is
23 appropriated to the Secretary for fiscal year 2021, out of
24 any money in the Treasury not otherwise appropriated,
25 \$20,000,000, to remain available until expended, for car-

1 rying out sections 520E and 520E–2 of the Public Health
2 Service Act (42 U.S.C. 290bb–36, 290bb–36b).

3 **SEC. 2711. FUNDING FOR BEHAVIORAL HEALTH WORK-**
4 **FORCE EDUCATION AND TRAINING.**

5 In addition to amounts otherwise available, there is
6 appropriated to the Secretary for fiscal year 2021, out of
7 any money in the Treasury not otherwise appropriated,
8 \$100,000,000, to remain available until expended, for car-
9 rying out section 756 of the Public Health Service Act
10 (42 U.S.C. 294e–1).

11 **SEC. 2712. FUNDING FOR PEDIATRIC MENTAL HEALTH**
12 **CARE ACCESS.**

13 In addition to amounts otherwise available, there is
14 appropriated to the Secretary for fiscal year 2021, out of
15 any money in the Treasury not otherwise appropriated,
16 \$80,000,000, to remain available until expended, for car-
17 rying out section 330M of the Public Health Service Act
18 (42 U.S.C. 254e–19).

19 **SEC. 2713. FUNDING FOR CERTIFIED COMMUNITY BEHAV-**
20 **IORAL HEALTH CLINICS.**

21 In addition to amounts otherwise available, there is
22 appropriated to the Secretary for fiscal year 2021, out of
23 any money in the Treasury not otherwise appropriated,
24 \$420,000,000, to remain available until expended, for the
25 Certified Community Behavioral Health Clinic Expansion

1 Grant program under section 223 of the Protecting Access
2 to Medicare Act of 2014 (42 U.S.C. 1396a note).

3 **Subtitle I—Exchange Grant**
4 **Program**

5 **SEC. 2801. ESTABLISHING A GRANT PROGRAM FOR EX-**
6 **CHANGE MODERNIZATION.**

7 (a) IN GENERAL.—Out of funds appropriated under
8 subsection (b), the Secretary of Health and Human Serv-
9 ices (in this subtitle referred to as the “Secretary”) shall
10 award grants to each American Health Benefits Exchange
11 established under section 1311(b) of the Patient Protec-
12 tion and Affordable Care Act (42 U.S.C. 18031(b)) (other
13 than an Exchange established by the Secretary under sec-
14 tion 1321(c) of such Act (42 U.S.C. 18041(c))) that sub-
15 mits to the Secretary an application at such time and in
16 such manner, and containing such information, as speci-
17 fied by the Secretary, for purposes of enabling such Ex-
18 change to modernize or update any system, program, or
19 technology utilized by such Exchange to ensure such Ex-
20 change is compliant with all applicable requirements.

21 (b) FUNDING.—There is appropriated, out of any
22 monies in the Treasury not otherwise obligated,
23 \$20,000,000 for fiscal year 2021, to remain available until
24 the end of fiscal year 2022, for carrying out this section.

1 **Subtitle J—Continued Assistance**
2 **to Rail Workers**

3 **SEC. 2901. ADDITIONAL ENHANCED BENEFITS UNDER THE**
4 **RAILROAD UNEMPLOYMENT INSURANCE ACT.**

5 (a) IN GENERAL.—Section 2(a)(5)(A) of the Railroad
6 Unemployment Insurance Act (45 U.S.C. 352(a)(5)(A)) is
7 amended—

8 (1) in the first sentence—

9 (A) by striking “March 14, 2021” and in-
10 serting “August 29, 2021”;

11 (B) by striking “or July 1, 2020” and in-
12 serting “July 1, 2020, or July 1, 2021”; and

13 (2) by adding at the end the following: “For
14 registration periods beginning after March 14, 2021,
15 but on or before August 29, 2021, the recovery ben-
16 efit payable under this subparagraph shall be in the
17 amount of \$800.”.

18 (b) CLARIFICATION ON AUTHORITY TO USE
19 FUNDS.—Funds appropriated under subparagraph (B) of
20 section 2(a)(5) of the Railroad Unemployment Insurance
21 Act (45 U.S.C. 352(a)(5)) shall be available to cover the
22 cost of recovery benefits provided under such section
23 2(a)(5) by reason of the amendments made by subsection
24 (a) as well as to cover the cost of such benefits provided

1 under such section 2(a)(5) as in effect on the day before
2 the date of enactment of this Act.

3 **SEC. 2902. EXTENDED UNEMPLOYMENT BENEFITS UNDER**
4 **THE RAILROAD UNEMPLOYMENT INSURANCE**
5 **ACT.**

6 (a) IN GENERAL.—Section 2(c)(2)(D) of the Rail-
7 road Unemployment Insurance Act (45 U.S.C.
8 352(c)(2)(D)) is amended—

9 (1) in clause (i)—

10 (A) in subclause (I), by striking “185
11 days” and inserting “305 days”;

12 (B) in subclause (II),

13 (i) by striking “19 consecutive 14-day
14 periods” and inserting “31 consecutive 14-
15 day periods”; and

16 (ii) by striking “6 consecutive 14-day
17 periods” and inserting “18 consecutive 14-
18 day periods”;

19 (2) in clause (ii)—

20 (A) by striking “120 days of unemploy-
21 ment” and inserting “240 days of unemploy-
22 ment”;

23 (B) by striking “12 consecutive 14-day pe-
24 riods” and inserting “24 consecutive 14-day pe-
25 riods”; and

1 (C) by striking “6 consecutive 14-day peri-
2 ods” and inserting “18 consecutive 14-day peri-
3 ods”; and

4 (3) in clause (iii)—

5 (A) by striking “June 30, 2021” and in-
6 serting “June 30, 2022”; and

7 (B) by striking “the provisions of clauses
8 (i) and (ii) shall not apply to any employee
9 whose extended benefit period under subpara-
10 graph (B) begins after March 14, 2021, and
11 shall not apply to any employee with respect to
12 any registration period beginning after April 5,
13 2021.” and inserting “the provisions of clauses
14 (i) and (ii) shall not apply to any employee with
15 respect to any registration period beginning
16 after August 29, 2021.”

17 (b) CLARIFICATION ON AUTHORITY TO USE
18 FUNDS.—Funds appropriated under either the first or
19 second sentence of clause (v) of section 2(c)(2)(D) of the
20 Railroad Unemployment Insurance Act shall be available
21 to cover the cost of additional extended unemployment
22 benefits provided under such section 2(c)(2)(D) by reason
23 of the amendments made by subsection (a) as well as to
24 cover the cost of such benefits provided under such section

1 2(c)(2)(D) as in effect on the day before the date of enact-
2 ment of this Act.

3 **SEC. 2903. EXTENSION OF WAIVER OF THE 7-DAY WAITING**
4 **PERIOD FOR BENEFITS UNDER THE RAIL-**
5 **ROAD UNEMPLOYMENT INSURANCE ACT.**

6 (a) IN GENERAL.—Section 2112(a) of the CARES
7 Act (15 U.S.C. 9030(a)) is amended by striking “March
8 14, 2021” and inserting “August 29, 2021”.

9 (b) CLARIFICATION ON AUTHORITY TO USE
10 FUNDS.—Funds appropriated under section 2112(c) of
11 the CARES Act (15 U.S.C. 9030(e)) shall be available to
12 cover the cost of additional benefits payable due to section
13 2112(a) of such Act by reason of the amendments made
14 by subsection (a) as well as to cover the cost of such bene-
15 fits payable due to such section 2112(a) as in effect on
16 the day before the date of enactment of this Act.

17 **SEC. 2904. RAILROAD RETIREMENT BOARD AND OFFICE OF**
18 **THE INSPECTOR GENERAL FUNDING.**

19 In addition to amounts otherwise made available,
20 there are appropriated for fiscal year 2021, out of any
21 money in the Treasury not otherwise appropriated—

22 (1) \$27,975,000, to remain available until ex-
23 pended, for the Railroad Retirement Board, to pre-
24 vent, prepare for, and respond to coronavirus, of
25 which—

1 (A) \$6,800,000 shall be for additional hir-
2 ing and overtime bonuses as needed to admin-
3 ister the Railroad Unemployment Insurance
4 Act; and

5 (B) \$21,175,000 shall be to supplement,
6 not supplant, existing resources devoted to op-
7 erations and improvements for the Information
8 Technology Investment Initiatives of the Rail-
9 road Retirement Board; and

10 (2) \$500,000, to remain available until ex-
11 pended, for the Railroad Retirement Board Office of
12 Inspector General for audit, investigatory and review
13 activities.

14 **Subtitle K—Ratepayer Protection**

15 **SEC. 2911. FUNDING FOR LIHEAP.**

16 In addition to amounts otherwise available, there is
17 appropriated for fiscal year 2021, out of any amounts in
18 the Treasury not otherwise appropriated, \$4,500,000,000,
19 to remain available through September 30, 2022, for addi-
20 tional funding to provide payments under section 2602(b)
21 of the Low-Income Home Energy Assistance Act of 1981
22 (42 U.S.C. 8621(b)), except that—

23 (1) \$2,250,000,000 of such amounts shall be
24 allocated as though the total appropriation for such

1 payments for fiscal year 2021 was less than
2 \$1,975,000,000; and

3 (2) section 2607(b)(2)(B) of such Act (42
4 U.S.C. 8626(b)(2)(B)) shall not apply to funds ap-
5 propriated under this section for fiscal year 2021.

6 **SEC. 2912. FUNDING FOR WATER ASSISTANCE PROGRAM.**

7 (a) IN GENERAL.—In addition to amounts otherwise
8 available, there is appropriated to the Secretary of Health
9 and Human Services (in this section referred to as the
10 “Secretary”) for fiscal year 2021, out of any amounts in
11 the Treasury not otherwise appropriated, \$500,000,000,
12 to remain available until expended, for grants to States
13 and Indian Tribes to assist low-income households, par-
14 ticularly those with the lowest incomes, that pay a high
15 proportion of household income for drinking water and
16 wastewater services, by providing funds to owners or oper-
17 ators of public water systems or treatment works to reduce
18 arrearages of and rates charged to such households for
19 such services.

20 (b) ALLOTMENT.—The Secretary shall—

21 (1) allot amounts appropriated in this section to
22 a State or Indian Tribe based on—

23 (A) the percentage of households in the
24 State, or under the jurisdiction of the Indian

1 Tribe, with income equal or less than 150 per-
2 cent of the Federal poverty line; and

3 (B) the percentage of households in the
4 State, or under the jurisdiction of the Indian
5 Tribe, that spend more than 30 percent of
6 monthly income on housing; and

7 (2) reserve up to 3 percent of the amount ap-
8 propriated in this section for Indian Tribes and trib-
9 al organizations.

10 **Subtitle L—Assistance for Older**
11 **Americans, Grandfamilies, and**
12 **Kinship Families**

13 **SEC. 2921. SUPPORTING OLDER AMERICANS AND THEIR**
14 **FAMILIES.**

15 (a) APPROPRIATION.—In addition to amounts other-
16 wise available, there is appropriated for fiscal year 2021,
17 out of any money in the Treasury not otherwise appro-
18 priated, \$1,434,000,000, to remain available until ex-
19 pended, to carry out the Older Americans Act of 1965.

20 (b) ALLOCATION OF AMOUNTS.—Amounts made
21 available by subsection (a) shall be available as follows:

22 (1) \$750,000,000 shall be available to carry out
23 part C of title III of such Act.

24 (2) \$25,000,000 shall be available to carry out
25 title VI of such Act, including part C of such title.

1 (3) \$460,000,000 shall be available to carry out
2 part B of title III of such Act, including for—

3 (A) supportive services of the types made
4 available for fiscal year 2020;

5 (B) efforts related to COVID–19 vaccina-
6 tion outreach, including education, communica-
7 tion, transportation, and other activities to fa-
8 cilitate vaccination of older individuals; and

9 (C) prevention and mitigation activities re-
10 lated to COVID–19 focused on addressing ex-
11 tended social isolation among older individuals,
12 including activities for investments in techno-
13 logical equipment and solutions or other strate-
14 gies aimed at alleviating negative health effects
15 of social isolation due to long-term stay-at-home
16 recommendations for older individuals for the
17 duration of the COVID–19 public health emer-
18 gency.

19 (4) \$44,000,000 shall be available to carry out
20 part D of title III of such Act.

21 (5) \$145,000,000 shall be available to carry out
22 part E of title III of such Act.

23 (6) \$10,000,000 shall be available to carry out
24 the long-term care ombudsman program under title
25 VII of such Act.

1 **SEC. 2922. NATIONAL TECHNICAL ASSISTANCE CENTER ON**
2 **GRANDFAMILIES AND KINSHIP FAMILIES.**

3 (a) IN GENERAL.—In addition to amounts otherwise
4 available, there is appropriated to the Secretary of Health
5 and Human Services, acting through the Administrator of
6 the Administration for Community Living, out of any
7 money in the Treasury not otherwise appropriated,
8 \$10,000,000 for fiscal year 2021, to remain available
9 through September 30, 2025, to establish, directly or
10 through grants or contracts, a National Technical Assist-
11 ance Center on Grandfamilies and Kinship Families (in
12 this section referred to as the “Center”) to provide train-
13 ing, technical assistance, and resources for government
14 programs, nonprofit and other community-based organiza-
15 tions, and Indian Tribes, Tribal organizations, and urban
16 Indian organizations, that serve grandfamilies and kinship
17 families to support the health and well-being of members
18 of grandfamilies and kinship families, including care-
19 givers, children, and their parents. The Center shall focus
20 primarily on serving grandfamilies and kinship families in
21 which the primary caregiver is an adult age 55 or older,
22 or the child has one or more disabilities.

23 (b) ACTIVITIES OF THE CENTER.—The Center
24 shall—

25 (1) engage experts to stimulate the development
26 of new and identify existing evidence-based, evi-

1 dence-informed, and exemplary practices or pro-
2 grams related to health promotion (including mental
3 health and substance use disorder treatment), edu-
4 cation, nutrition, housing, financial needs, legal
5 issues, disability self-determination, caregiver sup-
6 port, and other issues to help serve caregivers, chil-
7 dren, and their parents in grandfamilies and kinship
8 families;

9 (2) encourage and support the implementation
10 of the evidence-based, evidence-informed, and exem-
11 plary practices or programs identified under para-
12 graph (1) to support grandfamilies and kinship fam-
13 ilies and to promote coordination of services for
14 grandfamilies and kinship families across systems
15 that support them;

16 (3) facilitate learning across States, territories,
17 Indian Tribes, Tribal organizations, and urban In-
18 dian organizations for providing technical assistance,
19 resources, and training related to issues described in
20 paragraph (1) to individuals and entities across sys-
21 tems that directly work with grandfamilies and kin-
22 ship families;

23 (4) help government programs, nonprofit and
24 other community-based organizations, and Indian
25 Tribes, Tribal organizations, and urban Indian orga-

1 nizations, serving grandfamilies and kinship families,
2 to plan and coordinate responses to assist
3 grandfamilies and kinship families during national,
4 State, Tribal, territorial, and local emergencies and
5 disasters; and

6 (5) assist government programs, and nonprofit
7 and other community-based organizations, in pro-
8 moting equity and implementing culturally and lin-
9 guistically appropriate approaches as the programs
10 and organizations serve grandfamilies and kinship
11 families.

12 **TITLE III—COMMITTEE ON**
13 **BANKING, HOUSING, AND**
14 **URBAN AFFAIRS**

15 **Subtitle A—Defense Production Act**
16 **of 1950**

17 **SEC. 3101. COVID-19 EMERGENCY MEDICAL SUPPLIES EN-**
18 **HANCEMENT.**

19 (a) SUPPORTING ENHANCED USE OF THE DEFENSE
20 PRODUCTION ACT OF 1950.—In addition to funds other-
21 wise available, there is appropriated, for fiscal year 2021,
22 out of any money in the Treasury not otherwise appro-
23 priated, \$10,000,000,000, notwithstanding section 304(e)
24 of the Defense Production Act of 1950 (50 U.S.C.
25 4534(e)), to remain available until September 30, 2025,

1 to carry out titles I, III, and VII of such Act in accordance
2 with subsection (b).

3 (b) MEDICAL SUPPLIES AND EQUIPMENT.—

4 (1) TESTING, PPE, VACCINES, AND OTHER MA-
5 TERIALS.—Except as provided in paragraph (2),
6 amounts appropriated in subsection (a) shall be used
7 for the purchase, production (including the construc-
8 tion, repair, and retrofitting of government-owned or
9 private facilities as necessary), or distribution of
10 medical supplies and equipment (including durable
11 medical equipment) related to combating the
12 COVID–19 pandemic, including—

13 (A) in vitro diagnostic products for the de-
14 tection of SARS-CoV-2 or the diagnosis of the
15 virus that causes COVID–19, and the reagents
16 and other materials necessary for producing,
17 conducting, or administering such products, and
18 the machinery, equipment, laboratory capacity,
19 or other technology necessary to produce such
20 products;

21 (B) face masks and personal protective
22 equipment, including face shields, nitrile gloves,
23 N–95 filtering facepiece respirators, and any
24 other masks or equipment (including durable
25 medical equipment) needed to respond to the

1 COVID–19 pandemic, and the materials, ma-
2 chinery, additional manufacturing lines or fa-
3 cilities, or other technology necessary to
4 produce such equipment; and

5 (C) drugs, devices, and biological products
6 that are approved, cleared, licensed, or author-
7 ized for use in treating or preventing COVID–
8 19 and symptoms related to COVID–19, and
9 any materials, manufacturing machinery, addi-
10 tional manufacturing or fill-finish lines or facili-
11 ties, technology, or equipment (including dura-
12 ble medical equipment) necessary to produce or
13 use such drugs, biological products, or devices
14 (including syringes, vials, or other supplies or
15 equipment related to delivery, distribution, or
16 administration).

17 (2) RESPONDING TO PUBLIC HEALTH EMER-
18 GENCIES.—After September 30, 2022, amounts ap-
19 propriated in subsection (a) may be used for any ac-
20 tivity authorized by paragraph (1), or any other ac-
21 tivity necessary to meet critical public health needs
22 of the United States, with respect to any pathogen
23 that the President has determined has the potential
24 for creating a public health emergency.

1 **Subtitle B—Housing Provisions**

2 **SEC. 3201. EMERGENCY RENTAL ASSISTANCE.**

3 (a) FUNDING.—

4 (1) APPROPRIATION.—In addition to amounts
5 otherwise available, there is appropriated to the Sec-
6 retary of the Treasury for fiscal year 2021, out of
7 any money in the Treasury not otherwise appro-
8 priated, \$21,550,000,000, to remain available until
9 September 30, 2027, for making payments to eligi-
10 ble grantees under this section—

11 (2) RESERVATION OF FUNDS.—Of the amount
12 appropriated under paragraph (1), the Secretary
13 shall reserve—

14 (A) \$305,000,000 for making payments
15 under this section to the Commonwealth of
16 Puerto Rico, the United States Virgin Islands,
17 Guam, the Commonwealth of the Northern
18 Mariana Islands, and American Samoa;

19 (B) \$30,000,000 for costs of the Secretary
20 for the administration of emergency rental as-
21 sistance programs and technical assistance to
22 recipients of any grants made by the Secretary
23 to provide financial and other assistance to
24 renters;

1 (C) \$3,000,000 for administrative expenses
2 of the Inspector General relating to oversight of
3 funds provided in this section; and

4 (D) \$2,500,000,000 for payments to high-
5 need grantees as provided in this section.

6 (b) ALLOCATION FOR RENTAL AND UTILITY ASSIST-
7 ANCE.—

8 (1) ALLOCATION FOR STATES AND UNITS OF
9 LOCAL GOVERNMENT.—

10 (A) IN GENERAL.—The amount appro-
11 priated under paragraph (1) of subsection (a)
12 that remains after the application of paragraph
13 (2) of such subsection shall be allocated to eligi-
14 ble grantees described in subparagraphs (A)
15 and (B) of subsection (f)(1) in the same man-
16 ner as the amount appropriated under section
17 501 of subtitle A of title V of division N of the
18 Consolidated Appropriations Act, 2021 (Public
19 Law 116–260) is allocated to States and units
20 of local government under subsection (b)(1) of
21 such section, except that section 501(b) of such
22 subtitle A shall be applied—

23 (i) without regard to clause (i) of
24 paragraph (1)(A);

1 (ii) by deeming the amount appro-
2 priated under paragraph (1) of subsection
3 (a) of this Act that remains after the ap-
4 plication of paragraph (2) of such sub-
5 section to be the amount deemed to apply
6 for purposes of applying clause (ii) of sec-
7 tion 501(b)(1)(A) of such subtitle A;

8 (iii) by substituting “\$152,000,000”
9 for “\$200,000,000” each place such term
10 appears;

11 (iv) in subclause (I) of such section
12 501(b)(1)(A)(v), by substituting “under
13 section 3201 of the American Rescue Plan
14 Act of 2021” for “under section 501 of
15 subtitle A of title V of division N of the
16 Consolidated Appropriations Act, 2021”;
17 and

18 (v) in subclause (II) of such section
19 501(b)(1)(A)(v), by substituting “local
20 government elects to receive funds from
21 the Secretary under section 3201 of the
22 American Rescue Plan Act of 2021 and
23 will use the funds in a manner consistent
24 with such section” for “local government
25 elects to receive funds from the Secretary

1 under section 501 of subtitle A of title V
2 of division N of the Consolidated Appro-
3 priations Act, 2021 and will use the funds
4 in a manner consistent with such section”.

5 (B) PRO RATA ADJUSTMENT.—The Sec-
6 retary shall make pro rata adjustments in the
7 amounts of the allocations determined under
8 subparagraph (A) of this paragraph for entities
9 described in such subparagraph as necessary to
10 ensure that the total amount of allocations
11 made pursuant to such subparagraph does not
12 exceed the remainder appropriated amount de-
13 scribed in such subparagraph.

14 (2) ALLOCATIONS FOR TERRITORIES.—The
15 amount reserved under subsection (a)(2)(A) shall be
16 allocated to eligible grantees described in subsection
17 (f)(1)(C) in the same manner as the amount appro-
18 priated under section 501(a)(2)(A) of subtitle A of
19 title V of division N of the Consolidated Appropria-
20 tions Act, 2021 (Public Law 116–260) is allocated
21 under section 501(b)(3) of such subtitle A to eligible
22 grantees under subparagraph (C) of such section
23 501(b)(3), except that section 501(b)(3) of such sub-
24 title A shall be applied—

1 (A) in subparagraph (A), by inserting “of
2 section 3201 of the American Rescue Plan Act
3 of 2021” after “the amount reserved under
4 subsection (a)(2)(A)”; and

5 (B) in clause (i) of subparagraph (B), by
6 substituting “the amount equal to 0.3 percent
7 of the amount appropriated under subsection
8 (a)(1)” with “the amount equal to 0.3 percent
9 of the amount appropriated under subsection
10 (a)(1) of section 3201 of the American Rescue
11 Plan Act of 2021”.

12 (3) HIGH-NEED GRANTEES.—The Secretary
13 shall allocate funds reserved under subsection
14 (a)(2)(D) to eligible grantees with a high need for
15 assistance under this section, with the number of
16 very low-income renter households paying more than
17 50 percent of income on rent or living in sub-
18 standard or overcrowded conditions, rental market
19 costs, and employment trends used as the factors for
20 allocating funds.

21 (c) PAYMENT SCHEDULE.—

22 (1) IN GENERAL.—The Secretary shall pay all
23 eligible grantees not less than 40 percent of each
24 such eligible grantee’s total allocation provided

1 under subsection (b) within 60 days of enactment of
2 this Act.

3 (2) SUBSEQUENT PAYMENTS.—The Secretary
4 shall pay to eligible grantees additional amounts in
5 tranches up to the full amount of each such eligible
6 grantee’s total allocation in accordance with a proce-
7 dure established by the Secretary, provided that any
8 such procedure established by the Secretary shall re-
9 quire that an eligible grantee must have obligated
10 not less than 75 percent of the funds already dis-
11 bursed by the Secretary pursuant to this section
12 prior to disbursement of additional amounts.

13 (d) USE OF FUNDS.—

14 (1) IN GENERAL.—An eligible grantee shall
15 only use the funds provided from payments made
16 under this section as follows:

17 (A) FINANCIAL ASSISTANCE.—

18 (i) IN GENERAL.—Subject to clause
19 (ii) of this subparagraph, funds received by
20 an eligible grantee from payments made
21 under this section shall be used to provide
22 financial assistance to eligible households,
23 not to exceed 18 months, including the
24 payment of—

25 (I) rent;

135

- 1 (II) rental arrears;
- 2 (III) utilities and home energy
- 3 costs;
- 4 (IV) utilities and home energy
- 5 costs arrears; and
- 6 (V) other expenses related to
- 7 housing, as defined by the Secretary.

8 (ii) LIMITATION.—The aggregate

9 amount of financial assistance an eligible

10 household may receive under this section,

11 when combined with financial assistance

12 provided under section 501 of subtitle A of

13 title V of division N of the Consolidated

14 Appropriations Act, 2021 (Public Law

15 116–260), shall not exceed 18 months.

16 (B) HOUSING STABILITY SERVICES.—Not

17 more than 10 percent of funds received by an

18 eligible grantee from payments made under this

19 section may be used to provide case manage-

20 ment and other services intended to help keep

21 households stably housed.

22 (C) ADMINISTRATIVE COSTS.—Not more

23 than 15 percent of the total amount paid to an

24 eligible grantee under this section may be used

25 for administrative costs attributable to pro-

1 viding financial assistance, housing stability
2 services, and other affordable rental housing
3 and eviction prevention activities, including for
4 data collection and reporting requirements re-
5 lated to such funds.

6 (D) OTHER AFFORDABLE RENTAL HOUS-
7 ING AND EVICTION PREVENTION ACTIVITIES.—
8 An eligible grantee may use any funds from
9 payments made under this section that are un-
10 obligated on October 1, 2022, for purposes in
11 addition to those specified in this paragraph,
12 provided that—

13 (i) such other purposes are affordable
14 rental housing and eviction prevention pur-
15 poses, as defined by the Secretary, serving
16 very low-income families (as such term is
17 defined in section 3(b) of the United
18 States Housing Act of 1937 (42 U.S.C.
19 1437a(b))); and

20 (ii) prior to obligating any funds for
21 such purposes, the eligible grantee has ob-
22 ligated not less than 75 percent of the
23 total funds allocated to such eligible grant-
24 ee in accordance with this section.

1 (2) DISTRIBUTION OF ASSISTANCE.—Amounts
2 appropriated under subsection (a)(1) of this section
3 shall be subject to the same terms and conditions
4 that apply under paragraph (4) of section 501(c) of
5 subtitle A of title V of division N of the Consolidated
6 Appropriations Act, 2021 (Public Law 116–260) to
7 amounts appropriated under subsection (a)(1) of
8 such section 501.

9 (e) REALLOCATION OF FUNDS.—

10 (1) IN GENERAL.—Beginning March 31, 2022,
11 the Secretary shall reallocate funds allocated to eligi-
12 ble grantees in accordance with subsection (b) but
13 not yet paid in accordance with subsection (c)(2) ac-
14 cording to a procedure established by the Secretary.

15 (2) ELIGIBILITY FOR REALLOCATED FUNDS.—
16 The Secretary shall require an eligible grantee to
17 have obligated 50 percent of the total amount of
18 funds allocated to such eligible grantee under sub-
19 section (b) to be eligible to receive funds reallocated
20 under paragraph (1) of this subsection.

21 (3) PAYMENT OF REALLOCATED FUNDS BY THE
22 SECRETARY.—The Secretary shall pay to each eligi-
23 ble grantee eligible for a payment of reallocated
24 funds described in paragraph (2) of this subsection
25 the amount allocated to such eligible grantee in ac-

1 cordance with the procedure established by the Sec-
2 retary in accordance with paragraph (1) of this sub-
3 section.

4 (4) USE OF REALLOCATED FUNDS.—Eligible
5 grantees may use any funds received in accordance
6 with this subsection only for purposes specified in
7 paragraph (1) of subsection (d).

8 (f) DEFINITIONS.—In this section:

9 (1) ELIGIBLE GRANTEE.—The term “eligible
10 grantee” means any of the following:

11 (A) The 50 States of the United States
12 and the District of Columbia.

13 (B) A unit of local government (as defined
14 in paragraph (5)).

15 (C) The Commonwealth of Puerto Rico,
16 the United States Virgin Islands, Guam, the
17 Commonwealth of the Northern Mariana Is-
18 lands, and American Samoa.

19 (2) ELIGIBLE HOUSEHOLD.—The term “eligible
20 household” means a household of 1 or more individ-
21 uals who are obligated to pay rent on a residential
22 dwelling and with respect to which the eligible grant-
23 ee involved determines that—

24 (A) 1 or more individuals within the house-
25 hold has—

1 (i) qualified for unemployment bene-
2 fits; or

3 (ii) experienced a reduction in house-
4 hold income, incurred significant costs, or
5 experienced other financial hardship during
6 or due, directly or indirectly, to the
7 coronavirus pandemic;

8 (B) 1 or more individuals within the
9 household can demonstrate a risk of experi-
10 encing homelessness or housing instability; and

11 (C) the household is a low-income family
12 (as such term is defined in section 3(b) of the
13 United States Housing Act of 1937 (42 U.S.C.
14 1437a(b)).

15 (3) INSPECTOR GENERAL.—The term “Inspec-
16 tor General” means the Inspector General of the De-
17 partment of the Treasury.

18 (4) SECRETARY.—The term “Secretary” means
19 the Secretary of the Treasury.

20 (5) UNIT OF LOCAL GOVERNMENT.—The term
21 “unit of local government” has the meaning given
22 such term in section 501 of subtitle A of title V of
23 division N of the Consolidated Appropriations Act,
24 2021 (Public Law 116–260).

1 (g) AVAILABILITY.—Funds provided to an eligible
2 grantee under a payment made under this section shall
3 remain available through September 30, 2025.

4 (h) EXTENSION OF AVAILABILITY UNDER PROGRAM
5 FOR EXISTING FUNDING.—Paragraph (1) of section
6 501(e) of subtitle A of title V of division N of the Consoli-
7 dated Appropriations Act, 2021 (Public Law 116–260) is
8 amended by striking “December 31, 2021” and inserting
9 “September 30, 2022”.

10 **SEC. 3202. EMERGENCY HOUSING VOUCHERS.**

11 (a) APPROPRIATION.—In addition to amounts other-
12 wise available, there is appropriated to the Secretary of
13 Housing and Urban Development (in this section referred
14 to as the “Secretary”) for fiscal year 2021, out of any
15 money in the Treasury not otherwise appropriated,
16 \$5,000,000,000, to remain available until September 30,
17 2030, for—

18 (1) incremental emergency vouchers under sub-
19 section (b);

20 (2) renewals of the vouchers under subsection
21 (b);

22 (3) fees for the costs of administering vouchers
23 under subsection (b) and other eligible expenses de-
24 fined by notice to prevent, prepare, and respond to
25 coronavirus to facilitate the leasing of the emergency

1 vouchers, such as security deposit assistance and
2 other costs related to retention and support of par-
3 ticipating owners; and

4 (4) adjustments in the calendar year 2021 sec-
5 tion 8 renewal funding allocation, including main-
6 stream vouchers, for public housing agencies that ex-
7 perience a significant increase in voucher per-unit
8 costs due to extraordinary circumstances or that, de-
9 spite taking reasonable cost savings measures, would
10 otherwise be required to terminate rental assistance
11 for families as a result of insufficient funding.

12 (b) EMERGENCY VOUCHERS.—

13 (1) IN GENERAL.—The Secretary shall provide
14 emergency rental assistance vouchers under sub-
15 section (a), which shall be tenant-based rental assist-
16 ance under section 8(o) of the United States Hous-
17 ing Act of 1937 (42 U.S.C. 1437f(o)).

18 (2) QUALIFYING INDIVIDUALS OR FAMILIES DE-
19 FINED.—For the purposes of this section, qualifying
20 individuals or families are those who are—

21 (A) homeless (as such term is defined in
22 section 103(a) of the McKinney-Vento Home-
23 less Assistance Act (42 U.S.C. 11302(a));

24 (B) at risk of homelessness (as such term
25 is defined in section 401(1) of the McKinney-

1 Vento Homeless Assistance Act (42 U.S.C.
2 11360(1)));

3 (C) fleeing, or attempting to flee, domestic
4 violence, dating violence, sexual assault, stalk-
5 ing, or human trafficking, as defined by the
6 Secretary; or

7 (D) recently homeless, as determined by
8 the Secretary, and for whom providing rental
9 assistance will prevent the family's homeless-
10 ness or having high risk of housing instability.

11 (3) ALLOCATION.—The Secretary shall notify
12 public housing agencies of the number of emergency
13 vouchers provided under this section to be allocated
14 to the agency not later than 60 days after the date
15 of the enactment of this Act, in accordance with a
16 formula that includes public housing agency capacity
17 and ensures geographic diversity, including with re-
18 spect to rural areas, among public housing agencies
19 administering the Housing Choice Voucher program.

20 (4) TERMS AND CONDITIONS.—

21 (A) ELECTION TO ADMINISTER.—The Sec-
22 retary shall establish a procedure for public
23 housing agencies to accept or decline the emer-
24 gency vouchers allocated to the agency in ac-

1 cordance with the formula under subparagraph
2 (3).

3 (B) FAILURE TO USE VOUCHERS PROMPT-
4 LY.—If a public housing agency fails to lease
5 its authorized vouchers under subsection (b) on
6 behalf of eligible families within a reasonable
7 period of time, the Secretary may revoke and
8 redistribute any unleased vouchers and associ-
9 ated funds, including administrative fees and
10 costs referred to in subsection (a)(3), to other
11 public housing agencies according to the for-
12 mula under paragraph (3).

13 (5) WAIVERS AND ALTERNATIVE REQUIRE-
14 MENTS.—The Secretary may waive or specify alter-
15 native requirements for any provision of the United
16 States Housing Act of 1937 (42 U.S.C. 1437 et
17 seq.) or regulation applicable to such statute other
18 than requirements related to fair housing, non-
19 discrimination, labor standards, and the environ-
20 ment, upon a finding that the waiver or alternative
21 requirement is necessary to expedite or facilitate the
22 use of amounts made available in this section.

23 (6) TERMINATION OF VOUCHERS UPON TURN-
24 OVER.—After September 30, 2023, a public housing
25 agency may not reissue any vouchers made available

1 under this section when assistance for the family as-
2 sisted ends.

3 (c) **TECHNICAL ASSISTANCE AND OTHER COSTS.**—

4 The Secretary may use not more \$20,000,000 of the
5 amounts made available under this section for the costs
6 to the Secretary of administering and overseeing the im-
7 plementation of this section and the Housing Choice
8 Voucher program generally, including information tech-
9 nology, financial reporting, and other costs. Of the
10 amounts set aside under this subsection, the Secretary
11 may use not more than \$10,000,000, without competition,
12 to make new awards or increase prior awards to existing
13 technical assistance providers to provide an immediate in-
14 crease in capacity building and technical assistance to
15 public housing agencies.

16 (d) **IMPLEMENTATION.**—The Secretary may imple-
17 ment the provisions of this section by notice.

18 **SEC. 3203. EMERGENCY ASSISTANCE FOR RURAL HOUSING.**

19 In addition to amounts otherwise available, there is
20 appropriated to the Secretary of Agriculture for fiscal year
21 2021, out of any money in the Treasury not otherwise ap-
22 propriated, \$100,000,000, to remain available until Sep-
23 tember 30, 2022, to provide grants under section
24 521(a)(2) of the Housing Act of 1949 or agreements en-
25 tered into in lieu of debt forgiveness or payments for eligi-

1 ble households as authorized by section 502(c)(5)(D) of
2 the Housing Act of 1949, for temporary adjustment of in-
3 come losses for residents of housing financed or assisted
4 under section 514, 515, or 516 of the Housing Act of
5 1949 who have experienced income loss but are not cur-
6 rently receiving Federal rental assistance.

7 **SEC. 3204. HOUSING COUNSELING.**

8 (a) APPROPRIATION.—In addition to amounts other-
9 wise available, there is appropriated to the Neighborhood
10 Reinvestment Corporation (in this section referred to as
11 the “Corporation”) for fiscal year 2021, out of any money
12 in the Treasury not otherwise appropriated,
13 \$100,000,000, to remain available until September 30,
14 2025, for grants to housing counseling intermediaries ap-
15 proved by the Department of Housing and Urban Devel-
16 opment, State housing finance agencies, and
17 NeighborWorks organizations for providing housing coun-
18 seling services, as authorized under the Neighborhood Re-
19 investment Corporation Act (42 U.S.C. 8101-8107) and
20 consistent with the discretion set forth in section
21 606(a)(5) of such Act (42 U.S.C. 8105(a)(5)) to design
22 and administer grant programs. Of the grant funds made
23 available under this subsection, not less than 40 percent
24 shall be provided to counseling organizations that—

1 (1) target housing counseling services to minor-
2 ity and low-income populations facing housing insta-
3 bility; or

4 (2) provide housing counseling services in
5 neighborhoods having high concentrations of minor-
6 ity and low-income populations.

7 (b) LIMITATION.—The aggregate amount provided to
8 NeighborWorks organizations under this section shall not
9 exceed 15 percent of the total of grant funds made avail-
10 able by subsection (a).

11 (c) ADMINISTRATION AND OVERSIGHT.—The Cor-
12 poration may retain a portion of the amounts provided
13 under this section, in a proportion consistent with its
14 standard rate for program administration in order to cover
15 its expenses related to program administration and over-
16 sight.

17 (d) HOUSING COUNSELING SERVICES DEFINED.—
18 For the purposes of this section, the term “housing coun-
19 seling services” means—

20 (1) housing counseling provided directly to
21 households facing housing instability, such as evic-
22 tion, default, foreclosure, loss of income, or home-
23 lessness;

24 (2) education, outreach, training, technology
25 upgrades, and other program related support; and

1 (3) operational oversight funding for grantees
2 and subgrantees that receive funds under this sec-
3 tion.

4 **SEC. 3205. HOMELESSNESS ASSISTANCE AND SUPPORTIVE**
5 **SERVICES PROGRAM.**

6 (a) APPROPRIATION.—In addition to amounts other-
7 wise available, there is appropriated to the Secretary of
8 Housing and Urban Development (in this section referred
9 to as the “Secretary”) for fiscal year 2021, out of any
10 money in the Treasury not otherwise appropriated,
11 \$5,000,000,000, to remain available until September 30,
12 2025, except that amounts authorized under subsection
13 (d)(3) shall remain available until September 30, 2029,
14 for assistance under title II of the Cranston-Gonzalez Na-
15 tional Affordable Housing Act (42 U.S.C. 12721 et seq.)
16 for the following activities to primarily benefit qualifying
17 individuals or families:

18 (1) Tenant-based rental assistance.

19 (2) The development and support of affordable
20 housing pursuant to section 212(a) of the Cranston-
21 Gonzalez National Affordable Housing Act (42
22 U.S.C. 12742(a)) (“the Act” herein).

23 (3) Supportive services to qualifying individuals
24 or families not already receiving such supportive
25 services, including—

1 (A) activities listed in section 401(29) of
2 the McKinney-Vento Homeless Assistance Act
3 (42 U.S.C. 11360(29));

4 (B) housing counseling; and

5 (C) homeless prevention services.

6 (4) The acquisition and development of non-
7 congregate shelter units, all or a portion of which
8 may—

9 (A) be converted to permanent affordable
10 housing;

11 (B) be used as emergency shelter under
12 subtitle B of title IV of the McKinney-Vento
13 Homeless Assistance Act (42 U.S.C. 11371-
14 11378);

15 (C) be converted to permanent housing
16 under subtitle C of title IV of the McKinney-
17 Vento Homeless Assistance Act (42 U.S.C.
18 11381-11389); or

19 (D) remain as non-congregate shelter
20 units.

21 (b) QUALIFYING INDIVIDUALS OR FAMILIES DE-
22 FINED.—For the purposes of this section, qualifying indi-
23 viduals or families are those who are—

1 (1) homeless, as defined in section 103(a) of
2 the McKinney-Vento Homeless Assistance Act (42
3 U.S.C. 11302(a));

4 (2) at-risk of homelessness, as defined in sec-
5 tion 401(1) of the McKinney-Vento Homeless Assist-
6 ance Act (42 U.S.C. 11360(1));

7 (3) fleeing, or attempting to flee, domestic vio-
8 lence, dating violence, sexual assault, stalking, or
9 human trafficking, as defined by the Secretary;

10 (4) in other populations where providing sup-
11 portive services or assistance under section 212(a) of
12 the Act (42 U.S.C. 12742(a)) would prevent the
13 family's homelessness or would serve those with the
14 greatest risk of housing instability; or

15 (5) veterans and families that include a veteran
16 family member that meet one of the preceding cri-
17 teria.

18 (c) TERMS AND CONDITIONS.—

19 (1) FUNDING RESTRICTIONS.—The cost limits
20 in section 212(e) (42 U.S.C. 12742(e)), the commit-
21 ment requirements in section 218(g) (42 U.S.C.
22 12748(g)), the matching requirements in section 220
23 (42 U.S.C. 12750), and the set-aside for housing de-
24 veloped, sponsored, or owned by community housing
25 development organizations required in section 231 of

1 the Act (42 U.S.C. 12771) shall not apply for
2 amounts made available in this section.

3 (2) ADMINISTRATIVE COSTS.— Notwithstanding
4 sections 212(c) and (d)(1) of the Act (42 U.S.C.
5 12742(c) and (d)(1)), of the funds made available in
6 this section for carrying out activities authorized in
7 this section, a grantee may use up to fifteen percent
8 of its allocation for administrative and planning
9 costs.

10 (3) OPERATING EXPENSES.—Notwithstanding
11 sections 212(a) and (g) of the Act (42 U.S.C.
12 12742(a) and (g)), a grantee may use up to an addi-
13 tional five percent of its allocation for the payment
14 of operating expenses of community housing develop-
15 ment organizations and nonprofit organizations car-
16 rying out activities authorized under this section,
17 but only if—

18 (A) such funds are used to develop the ca-
19 pacity of the community housing development
20 organization or nonprofit organization in the ju-
21 risdiction or insular area to carry out activities
22 authorized under this section; and

23 (B) the community housing development
24 organization or nonprofit organization complies

1 with the limitation on assistance in section
2 234(b) of the Act (42 U.S.C. 12774(b)).

3 (4) CONTRACTING.—A grantee, when con-
4 tracting with service providers engaged directly in
5 the provision of services under paragraph (a)(3),
6 shall, to the extent practicable, enter into contracts
7 in amounts that cover the actual total program costs
8 and administrative overhead to provide the services
9 contracted.

10 (d) ALLOCATION.—

11 (1) FORMULA ASSISTANCE.—Except as pro-
12 vided in paragraphs (2) and (3), the Secretary shall
13 allocate amounts made available under this section
14 pursuant to section 217 of the Act (42 U.S.C.
15 12747) to grantees that received allocations pursu-
16 ant to that same formula in fiscal year 2021, and
17 shall make such allocations within 30 days of enact-
18 ment of this Act.

19 (2) TECHNICAL ASSISTANCE.—Up to
20 \$25,000,000 of the amounts made available under
21 this section shall be used, without competition, to
22 make new awards or increase prior awards to exist-
23 ing technical assistance providers to provide an im-
24 mediate increase in capacity building and technical

1 assistance available to any grantees implementing
2 activities or projects consistent with this section.

3 (3) OTHER COSTS.—Up to \$50,000,000 of the
4 amounts made available under this section shall be
5 used for the administrative costs to oversee and ad-
6 minister implementation of this section and the
7 HOME program generally, including information
8 technology, financial reporting, and other costs.

9 (4) WAIVERS OR ALTERNATIVE REQUIRE-
10 MENTS.—The Secretary may waive or specify alter-
11 native requirements for any provision of the Cran-
12 ston-Gonzalez National Affordable Housing Act (42
13 U.S.C. 12701 et seq.) and titles I and IV of the
14 McKinney-Vento Homelessness Act (42 U.S.C.
15 11301 et seq., 11360 et seq.) or regulation for the
16 administration of the amounts made available under
17 this section other than requirements related to fair
18 housing, nondiscrimination, labor standards, and the
19 environment, upon a finding that the waiver or alter-
20 native requirement is necessary to expedite or facili-
21 tate the use of amounts made available under this
22 section.

23 **SEC. 3206. HOMEOWNER ASSISTANCE FUND.**

24 (a) APPROPRIATION.—In addition to amounts other-
25 wise available, there is appropriated to the Secretary of

1 the Treasury for the Homeowner Assistance Fund estab-
2 lished under subsection (c) for fiscal year 2021, out of
3 any money in the Treasury not otherwise appropriated,
4 \$9,961,000,000, to remain available until September 30,
5 2025, for qualified expenses that meet the purposes speci-
6 fied under subsection (c) and expenses described in sub-
7 section (d)(1).

8 (b) DEFINITIONS.—In this section:

9 (1) CONFORMING LOAN LIMIT.—The term “con-
10 forming loan limit” means the applicable limitation
11 governing the maximum original principal obligation
12 of a mortgage secured by a single-family residence,
13 a mortgage secured by a 2-family residence, a mort-
14 gage secured by a 3-family residence, or a mortgage
15 secured by a 4-family residence, as determined and
16 adjusted annually under section 302(b)(2) of the
17 Federal National Mortgage Association Charter Act
18 (12 U.S.C. 1717(b)(2)) and section 305(a)(2) of the
19 Federal Home Loan Mortgage Corporation Act (12
20 U.S.C. 1454(a)(2)).

21 (2) DWELLING.—The term “dwelling” means
22 any building, structure, or portion thereof which is
23 occupied as, or designed or intended for occupancy
24 as, a residence by one or more individuals.

1 (3) ELIGIBLE ENTITY.—The term “eligible enti-
2 ty” means—

3 (A) a State; or

4 (B) any entity eligible for payment under
5 subsection (f).

6 (4) MORTGAGE.—The term “mortgage” means
7 any credit transaction—

8 (A) that is secured by a mortgage, deed of
9 trust, or other consensual security interest on a
10 principal residence of a borrower that is (i) a 1-
11 to 4-unit dwelling, or (ii) residential real prop-
12 erty that includes a 1- to 4-unit dwelling; and

13 (B) the unpaid principal balance of which
14 was, at the time of origination, not more than
15 the conforming loan limit.

16 (5) FUND.—The term “Fund” means the
17 Homeowner Assistance Fund established under sub-
18 section (c).

19 (6) SECRETARY.—The term “Secretary” means
20 the Secretary of the Treasury.

21 (7) STATE.—The term “State” means any
22 State of the United States, the District of Columbia,
23 the Commonwealth of Puerto Rico, Guam, American
24 Samoa, the United States Virgin Islands, and the
25 Commonwealth of the Northern Mariana Islands.

1 (c) ESTABLISHMENT OF FUND.—

2 (1) ESTABLISHMENT; QUALIFIED EXPENSES.—

3 There is established in the Department of the Treas-
4 ury a Homeowner Assistance Fund to mitigate fi-
5 nancial hardships associated with the coronavirus
6 pandemic by providing such funds as are appro-
7 priated by subsection (a) to eligible entities for the
8 purpose of preventing homeowner mortgage delin-
9 quencies, defaults, foreclosures, loss of utilities or
10 home energy services, and displacements of home-
11 owners experiencing financial hardship after Janu-
12 ary 21, 2020, through qualified expenses related to
13 mortgages and housing, which include—

14 (A) mortgage payment assistance;

15 (B) financial assistance to allow a home-
16 owner to reinstate a mortgage or to pay other
17 housing related costs related to a period of for-
18 bearance, delinquency, or default;

19 (C) principal reduction;

20 (D) facilitating interest rate reductions;

21 (E) payment assistance for—

22 (i) utilities, including electric, gas,
23 home energy, and water;

24 (ii) internet service, including
25 broadband internet access service, as de-

1 fined in section 8.1(b) of title 47, Code of
2 Federal Regulations (or any successor reg-
3 ulation);

4 (iii) homeowner's insurance, flood in-
5 surance, and mortgage insurance; and

6 (iv) homeowner's association, condo-
7 minium association fees, or common
8 charges;

9 (F) reimbursement of funds expended by a
10 State, local government, or designated entity
11 under subsection (e) during the period begin-
12 ning on January 21, 2020, and ending on the
13 date that the first funds are disbursed by the
14 eligible entity under the Homeowner Assistance
15 Fund, for the purpose of providing housing or
16 utility payment assistance to homeowners or
17 otherwise providing funds to prevent foreclosure
18 or post-foreclosure eviction of a homeowner or
19 prevent mortgage delinquency or loss of housing
20 or utilities as a response to the coronavirus dis-
21 ease (COVID) pandemic; and

22 (G) any other assistance to promote hous-
23 ing stability for homeowners, including pre-
24 venting mortgage delinquency, default, fore-
25 closure, post-foreclosure eviction of a home-

1 owner, or the loss of utility or home energy
2 services, as determined by the Secretary.

3 (2) TARGETING.—Not less than 60 percent of
4 amounts made to each eligible entity allocated
5 amounts under subsection (d) or (f) shall be used
6 for qualified expenses that assist homeowners having
7 incomes equal to or less than 100 percent of the
8 area median income for their household size or equal
9 to or less than 100 percent of the median income for
10 the United States, as determined by the Secretary of
11 Housing and Urban Development, whichever is
12 greater. The eligible entity shall prioritize remaining
13 funds to socially disadvantaged individuals.

14 (d) ALLOCATION OF FUNDS.—

15 (1) ADMINISTRATION.—Of any amounts made
16 available under this section, the Secretary shall re-
17 serve—

18 (A) to the Department of the Treasury, an
19 amount not to exceed \$40,000,000 to admin-
20 ister and oversee the Fund, and to provide tech-
21 nical assistance to eligible entities for the cre-
22 ation and implementation of State and tribal
23 programs to administer assistance from the
24 Fund; and

1 (B) to the Inspector General of the De-
2 partment of the Treasury, an amount to not ex-
3 ceed \$2,600,000 for oversight of the program
4 under this section.

5 (2) FOR STATES.—After the application of
6 paragraphs (1), (4), and (5) of this subsection and
7 subject to paragraph (3) of this subsection, the Sec-
8 retary shall allocate the remaining funds available
9 within the Homeowner Assistance Fund to each
10 State of the United States, the District of Columbia,
11 and the Commonwealth of Puerto Rico based on
12 homeowner need, for such State relative to all States
13 of the United States, the District of Columbia, and
14 the Commonwealth of Puerto Rico, as of the date of
15 the enactment of this Act, which is determined by
16 reference to—

17 (A) the average number of unemployed in-
18 dividuals measured over a period of time not
19 fewer than 3 months and not more than 12
20 months; and

21 (B) the total number of mortgagors with—
22 (i) mortgage payments that are more
23 than 30 days past due; or
24 (ii) mortgages in foreclosure.

25 (3) SMALL STATE MINIMUM.—

1 (A) IN GENERAL.—Each State of the
2 United States, the District of Columbia, and
3 the Commonwealth of Puerto Rico shall receive
4 no less than \$40,000,000 for the purposes es-
5 tablished in (c).

6 (B) PRO RATA ADJUSTMENTS.—The Sec-
7 retary shall adjust on a pro rata basis the
8 amount of the payments for each State of the
9 United States, the District of Columbia, and
10 the Commonwealth of Puerto Rico determined
11 under this subsection without regard to this
12 subparagraph to the extent necessary to comply
13 with the requirements of subparagraph (A).

14 (4) TERRITORY SET-ASIDE.—Notwithstanding
15 any other provision of this section, of the amounts
16 appropriated under subsection (a), the Secretary
17 shall reserve \$30,000,000 to be disbursed to Guam,
18 American Samoa, the United States Virgin Islands,
19 and the Commonwealth of the Northern Mariana Is-
20 lands based on each such territory's share of the
21 combined total population of all such territories, as
22 determined by the Secretary. For the purposes of
23 this paragraph, population shall be determined based
24 on the most recent year for which data are available
25 from the United States Census Bureau.

1 (5) TRIBAL SET-ASIDE.—The Secretary shall
2 allocate funds to any eligible entity designated under
3 subsection (f) pursuant to the requirements of that
4 subsection.

5 (e) DISTRIBUTION OF FUNDS TO STATES.—

6 (1) IN GENERAL.—The Secretary shall make
7 payments, beginning not later than 45 days after en-
8 actment of this Act, from amounts allocated under
9 subsection (d) to eligible entities that have notified
10 the Secretary that they request to receive payment
11 from the Fund and that the eligible entity will use
12 such payments in compliance with this section.

13 (2) REALLOCATION.—If a State does not re-
14 quest allocated funds by the 45th day after the date
15 of enactment of this Act, such State shall not be eli-
16 gible for a payment from the Secretary pursuant to
17 this section, and the Secretary shall, by the 180th
18 day after the date of enactment of this Act, reallo-
19 cate any funds that were not requested by such
20 State among the States that have requested funds
21 by the 45th day after the date of enactment of this
22 Act. For any such reallocation of funds, the Sec-
23 retary shall adhere to the requirements of subsection
24 (d), except for paragraph (1), to the greatest extent
25 possible, provided that the Secretary shall also take

1 into consideration in determining such reallocation a
2 State's remaining need and a State's record of using
3 payments from the Fund to serve homeowners at
4 disproportionate risk of mortgage default, fore-
5 closure, or displacement, including homeowners hav-
6 ing incomes equal to or less than 100 percent of the
7 area median income for their household size or 100
8 percent of the median income for the United States,
9 as determined by the Secretary of Housing and
10 Urban Development, whichever is greater, and mi-
11 nority homeowners.

12 (f) TRIBAL SET-ASIDE.—

13 (1) SET-ASIDE.—Notwithstanding any other
14 provision of this section, of the amounts appro-
15 priated under subsection (a), the Secretary shall use
16 5 percent to make payments to entities that are eli-
17 gible for payments under clauses (i) and (ii) of sec-
18 tion 501(b)(2)(A) of subtitle A of title V of division
19 N of the Consolidated Appropriations Act, 2021
20 (Public Law 116-260) for the purposes described in
21 subsection (c).

22 (2) ALLOCATION AND PAYMENT.—The Sec-
23 retary shall allocate the funds set aside under para-
24 graph (1) using the allocation formulas described in
25 clauses (i) and (ii) of section 501(b)(2)(A) of sub-

1 title A of title V of division N of the Consolidated
2 Appropriations Act, 2021 (Public Law 116-260),
3 and shall make payments of such amounts beginning
4 no later than 45 days after enactment of this Act to
5 entities eligible for payment under clauses (i) and
6 (ii) of section 501(b)(2)(A) of subtitle A of title V
7 of division N of the Consolidated Appropriations
8 Act, 2021 (Public Law 116-260) that notify the Sec-
9 retary that they request to receive payments allo-
10 cated from the Fund by the Secretary for purposes
11 described under subsection (c) and will use such
12 payments in compliance with this section.

13 (3) ADJUSTMENT.—Allocations provided under
14 this subsection may be further adjusted as provided
15 by section 501(b)(2)(B) of subtitle A of title V of di-
16 vision N of the Consolidated Appropriations Act,
17 2021 (Public Law 116-260).

18 **SEC. 3207. RELIEF MEASURES FOR SECTION 502 AND 504 DI-**

19 **RECT LOAN BORROWERS.**

20 (a) APPROPRIATION.—In addition to amounts other-
21 wise available, there is appropriated to the Secretary of
22 Agriculture (in this section referred to as the “Secretary”)
23 for fiscal year 2021, out of any money in the Treasury
24 not otherwise appropriated, \$39,000,000, to remain avail-
25 able until September 30, 2023, for direct loans made

1 under sections 502 and 504 of the Housing Act of 1949
2 (42 U.S.C. 1472, 1474).

3 (b) ADMINISTRATIVE EXPENSES.—The Secretary
4 may use not more than 3 percent of the amounts appro-
5 priated under this section for administrative purposes.

6 **SEC. 3208. FAIR HOUSING ACTIVITIES.**

7 (a) APPROPRIATION.—In addition to amounts other-
8 wise available, there is appropriated to the Secretary of
9 Housing and Urban Development (in this section referred
10 to as the “Secretary”) for fiscal year 2021, out of any
11 money in the Treasury not otherwise appropriated,
12 \$20,000,000, to remain available until September 30,
13 2023, for the Fair Housing Initiatives Program under sec-
14 tion 561 of the Housing and Community Development Act
15 of 1987 (42 U.S.C. 3616a) to ensure fair housing organi-
16 zations have additional resources to address fair housing
17 inquiries, complaints, investigations, education and out-
18 reach activities, and costs of delivering or adapting serv-
19 ices, during or relating to the coronavirus pandemic.

20 (b) ADMINISTRATIVE EXPENSES.—The Secretary
21 may use not more than 3 percent of the amounts appro-
22 priated under this section for administrative purposes.

23 **Subtitle C—Small Business (SSBCI)**

24 **SEC. 3301. STATE SMALL BUSINESS CREDIT INITIATIVE.**

25 (a) STATE SMALL BUSINESS CREDIT INITIATIVE.—

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1 other than Tribal governments,
2 the Secretary”;

3 (dd) in subparagraph (C)(i),
4 by striking “2007” and inserting
5 “2019”; and

6 (ee) by adding at the end
7 the following:

8 “(C) SEPARATE ALLOCATION FOR TRIBAL
9 GOVERNMENTS.—

10 “(i) IN GENERAL.—With respect to
11 States that are Tribal governments, the
12 Secretary shall determine the 2021 alloca-
13 tion by allocating \$500,000,000 among the
14 Tribal governments in the proportion the
15 Secretary determines appropriate, includ-
16 ing with consideration to available employ-
17 ment and economic data regarding each
18 such Tribal government.

19 “(ii) NOTICE OF INTENT; TIMING OF
20 ALLOCATION.—With respect to allocations
21 to States that are Tribal governments, the
22 Secretary may—

23 “(I) require Tribal governments
24 that individually or jointly wish to
25 participate in the Program to file a

1 notice of intent with the Secretary not
2 later than 30 days after the date of
3 enactment of subsection (d); and

4 “(II) notwithstanding paragraph
5 (1), allocate Federal funds to partici-
6 pating Tribal governments not later
7 than 60 days after the date of enact-
8 ment of subsection (d).

9 “(D) EMPLOYMENT DATA.—If the Sec-
10 retary determines that employment data with
11 respect to a State is unavailable from the Bu-
12 reau of Labor Statistics of the Department of
13 Labor, the Secretary shall consider such other
14 economic and employment data that is other-
15 wise available for purposes of determining the
16 employment data of such State.”; and

17 (III) by striking paragraph (3);

18 and

19 (ii) in subsection (c)—

20 (I) in paragraph (1)(A)(iii), by
21 inserting before the period the fol-
22 lowing: “that have delivered loans or
23 investments to eligible businesses”;
24 and

1 (II) by amending paragraph (4)

2 to read as follows:

3 “(4) TERMINATION OF AVAILABILITY OF
4 AMOUNTS NOT TRANSFERRED.—

5 “(A) IN GENERAL.—Any portion of a par-
6 ticipating State’s allocated amount that has not
7 been transferred to the State under this section
8 may be deemed by the Secretary to be no longer
9 allocated to the State and no longer available to
10 the State and shall be returned to the general
11 fund of the Treasury or reallocated as described
12 under subparagraph (B), if—

13 “(i) the second $\frac{1}{3}$ of a State’s allo-
14 cated amount has not been transferred to
15 the State before the end of the end of the
16 3-year period beginning on the date that
17 the Secretary approves the State for par-
18 ticipation; or

19 “(ii) the last $\frac{1}{3}$ of a State’s allocated
20 amount has not been transferred to the
21 State before the end of the end of the 6-
22 year period beginning on the date that the
23 Secretary approves the State for partici-
24 tion.

1 “(B) REALLOCATION.—Any amount
2 deemed by the Secretary to be no longer allo-
3 cated to a State and no longer available to such
4 State under subparagraph (A) may be reallo-
5 cated by the Secretary to other participating
6 States. In making such a reallocation, the Sec-
7 retary shall not take into account the minimum
8 allocation requirements under subsection
9 (b)(2)(B) or the specific allocation for Tribal
10 governments described under subsection
11 (b)(2)(C).”;

12 (B) in section 3004(d), by striking “date
13 of enactment of this Act” each place it appears
14 and inserting “date of the enactment of section
15 3003(d)”;

16 (C) in section 3005(b), by striking “date of
17 enactment of this Act” each place it appears
18 and inserting “date of the enactment of section
19 3003(d)”;

20 (D) in section 3006(b)(4), by striking
21 “date of enactment of this Act” and inserting
22 “date of the enactment of section 3003(d)”;

23 (E) in section 3007(b), by striking “March
24 31, 2011” and inserting “March 31, 2022”;

1 (F) in section 3009, by striking “date of
2 enactment of this Act” each place it appears
3 and inserting “date of the enactment of section
4 3003(d)”; and

5 (G) in section 3011(b), by striking “date
6 of the enactment of this Act” each place it ap-
7 pears and inserting “date of the enactment of
8 section 3003(d)”.

9 (2) APPROPRIATION.—

10 (A) IN GENERAL.—In addition to amounts
11 otherwise available, there is hereby appropriated
12 to the Secretary of the Treasury for fiscal year
13 2021, out of any money in the Treasury not
14 otherwise appropriated, \$10,000,000,000, to re-
15 main available until expended, to provide sup-
16 port to small businesses responding to and re-
17 covering from the economic effects of the
18 COVID–19 pandemic, ensure business enter-
19 prises owned and controlled by socially and eco-
20 nomically disadvantaged individuals have access
21 to credit and investments, provide technical as-
22 sistance to help small businesses applying for
23 various support programs, and to pay reason-
24 able costs of administering such Initiative.

1 (B) RESCISSION.—With respect to
2 amounts appropriated under subparagraph

3 (A)—

4 (i) the Secretary of the Treasury shall
5 complete all disbursements and remaining
6 obligations before September 30, 2030;
7 and

8 (ii) any amounts that remain unex-
9 pended (whether obligated or unobligated)
10 on September 30, 2030, shall be rescinded
11 and deposited into the general fund of the
12 Treasury.

13 (b) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-
14 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
15 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
16 UALS.—Section 3003 of the State Small Business Credit
17 Initiative Act of 2010 (12 U.S.C. 5702) is amended by
18 adding at the end the following:

19 “(d) ADDITIONAL ALLOCATIONS TO SUPPORT BUSI-
20 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
21 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
22 UALS.—Of the amounts appropriated for fiscal year 2021
23 to carry out the Program, the Secretary shall—

24 “(1) allocate \$1,500,000,000 to States from
25 funds allocated under this section and, by regulation

1 or other guidance, prescribe Program requirements
2 that the funds be expended for business enterprises
3 owned and controlled by socially and economically
4 disadvantaged individuals;

5 “(2) allocate such amounts to States based on
6 the needs of business enterprises owned and con-
7 trolled by socially and economically disadvantaged
8 individuals, as determined by the Secretary, in each
9 State, and not subject to the allocation formula de-
10 scribed under subsection (b);

11 “(3) oversee the States’ expenditure of these
12 funds to directly support business enterprises owned
13 and controlled by socially and economically disadvan-
14 taged individuals; and

15 “(4) establish a minimum amount of support
16 that a State shall provide to business enterprises
17 owned and controlled by socially and economically
18 disadvantaged individuals.

19 “(e) INCENTIVE ALLOCATIONS TO SUPPORT BUSI-
20 NESS ENTERPRISES OWNED AND CONTROLLED BY SO-
21 CIALY AND ECONOMICALLY DISADVANTAGED INDIVID-
22 UALS.—Of the amounts appropriated for fiscal year 2021
23 to carry out the Program, the Secretary shall set aside
24 \$1,000,000,000 for an incentive program under which the
25 Secretary shall increase the second $\frac{1}{3}$ and last $\frac{1}{3}$ alloca-

1 tions for States that demonstrate robust support, as deter-
2 mined by the Secretary, for business concerns owned and
3 controlled by socially and economically disadvantaged indi-
4 viduals in the deployment of prior allocation amounts.”.

5 (c) ADDITIONAL ALLOCATIONS TO SUPPORT VERY
6 SMALL BUSINESSES.—Section 3003 of the State Small
7 Business Credit Initiative Act of 2010 (12 U.S.C. 5702),
8 as amended by subsection (b), is further amended by add-
9 ing at the end the following:

10 “(f) ADDITIONAL ALLOCATIONS TO SUPPORT VERY
11 SMALL BUSINESSES.—

12 “(1) IN GENERAL.—Of the amounts appro-
13 priated to carry out the Program, the Secretary
14 shall allocate not less than \$500,000,000 to States
15 from funds allocated under this section to be ex-
16 pended for very small businesses.

17 “(2) VERY SMALL BUSINESS DEFINED.—In this
18 subsection, the term ‘very small business’—

19 “(A) means a business with fewer than 10
20 employees; and

21 “(B) may include independent contractors
22 and sole proprietors.”.

23 (d) CDFI AND MDI PARTICIPATION PLAN.—Section
24 3004 of the State Small Business Credit Initiative Act of

1 2010 (12 U.S.C. 5703) is amended by adding at the end
2 the following:

3 “(e) CDFI AND MDI PARTICIPATION PLAN.—The
4 Secretary may not approve a State to be a participating
5 State unless the State has provided the Secretary with a
6 plan detailing how minority depository institutions and
7 community development financial institutions will be en-
8 couraged to participate in State programs.”.

9 (e) PANDEMIC RESPONSE PLAN.—Section 3004 of
10 the State Small Business Credit Initiative Act of 2010 (12
11 U.S.C. 5703), as amended by subsection (d), is further
12 amended by adding at the end the following:

13 “(f) PANDEMIC RESPONSE PLAN.—The Secretary
14 may not approve a State to be a participating State unless
15 the State has provided the Secretary with a description
16 of how the State will expeditiously utilize funds to support
17 small businesses, including business enterprises owned and
18 controlled by socially and economically disadvantaged indi-
19 viduals, in responding to and recovering from the eco-
20 nomic effects of the COVID–19 pandemic.”.

21 (f) TECHNICAL ASSISTANCE.—Section 3009 of the
22 State Small Business Credit Initiative Act of 2010 (12
23 U.S.C. 5708) is amended by adding at the end the fol-
24 lowing:

1 “(e) TECHNICAL ASSISTANCE.—Of the amounts ap-
2 propriated for fiscal year 2021 to carry out the Program,
3 \$500,000,000 may be used by the Secretary to—

4 “(1) provide funds to States to carry out a
5 technical assistance plan under which a State will
6 provide legal, accounting, and financial advisory
7 services, either directly or contracted with legal, ac-
8 counting, and financial advisory firms, with priority
9 given to business enterprises owned and controlled
10 by socially and economically disadvantaged individ-
11 uals, to very small businesses and business enter-
12 prises owned and controlled by socially and economi-
13 cally disadvantaged individuals applying for—

14 “(A) State programs under the Program;
15 and

16 “(B) other State or Federal programs that
17 support small businesses;

18 “(2) transfer amounts to the Minority Business
19 Development Agency, so that the Agency may use
20 such amounts in a manner the Agency determines
21 appropriate, including through contracting with
22 third parties, to provide technical assistance to busi-
23 ness enterprises owned and controlled by socially
24 and economically disadvantaged individuals applying
25 to—

1 “(A) State programs under the Program;

2 and

3 “(B) other State or Federal programs that

4 support small businesses; and

5 “(3) contract with legal, accounting, and finan-

6 cial advisory firms (with priority given to business

7 enterprises owned and controlled by socially and eco-

8 nomically disadvantaged individuals), to provide

9 technical assistance to business enterprises owned

10 and controlled by socially and economically disadvan-

11 taged individuals applying to—

12 “(A) State programs under the Program;

13 and

14 “(B) other State or Federal programs that

15 support small businesses.”.

16 (g) PREDATORY LENDING PROHIBITED.—Section

17 3004 of the State Small Business Credit Initiative Act of

18 2010 (15 U.S.C. 5702), as amended by subsection (e), is

19 further amended by adding at the end the following:

20 “(g) PREDATORY LENDING PROHIBITED.—The Sec-

21 retary may not approve a State to be a participating State

22 unless the State has agreed that no lending activity sup-

23 ported by amounts received by the State under the Pro-

24 gram would result in predatory lending, as determined by

25 the Secretary.”.

1 (h) INCLUSION OF TRIBAL GOVERNMENTS.—Section
2 3002(10) of the State Small Business Credit Initiative Act
3 of 2010 (12 U.S.C. 5701(10)) is amended—

4 (1) in subparagraph (C), by striking “and” at
5 the end;

6 (2) in subparagraph (D), by striking the period
7 at the end and inserting “; and”; and

8 (3) by adding at the end the following:

9 “(E) a Tribal government, or a group of
10 Tribal governments that jointly apply for an al-
11 location.”.

12 (i) DEFINITIONS.—Section 3002 of the State Small
13 Business Credit Initiative Act of 2010 (12 U.S.C. 5701)
14 is amended by adding at the end the following:

15 “(15) BUSINESS ENTERPRISE OWNED AND CON-
16 TROLLED BY SOCIALLY AND ECONOMICALLY DIS-
17 ADVANTAGED INDIVIDUALS.—The term ‘business en-
18 terprise owned and controlled by socially and eco-
19 nomically disadvantaged individuals’ means a busi-
20 ness that—

21 “(A) if privately owned, 51 percent is
22 owned by one or more socially and economically
23 disadvantaged individuals;

1 “(B) if publicly owned, 51 percent of the
2 stock is owned by one or more socially and eco-
3 nomicallly disadvantaged individuals; and

4 “(C) in the case of a mutual institution, a
5 majority of the Board of Directors, account
6 holders, and the community which the institu-
7 tion services is predominantly comprised of so-
8 cially and economically disadvantaged individ-
9 uals.

10 “(16) COMMUNITY DEVELOPMENT FINANCIAL
11 INSTITUTION.—The term ‘community development
12 financial institution’ has the meaning given that
13 term under section 103 of the Riegle Community
14 Development and Regulatory Improvement Act of
15 1994.

16 “(17) MINORITY DEPOSITORY INSTITUTION.—
17 The term ‘minority depository institution’ has the
18 meaning given that term under section 308(b) of the
19 Financial Institutions Reform, Recovery, and En-
20 forcement Act of 1989.

21 “(18) SOCIALLY AND ECONOMICALLY DIS-
22 ADVANTAGED INDIVIDUAL.—The term ‘socially and
23 economically disadvantaged individual’ means an in-
24 dividual who is a socially disadvantaged individual or
25 an economically disadvantaged individual, as such

1 terms are defined, respectively, under section 8 of
2 the Small Business Act (15 U.S.C. 637) and the
3 regulations thereunder.

4 “(19) TRIBAL GOVERNMENT.—The term ‘Tribal
5 government’ means a government of an Indian Tribe
6 listed on the list of recognized Tribes published by
7 the Secretary of the Interior under section 104 of
8 the Federally Recognized Indian Tribe List Act of
9 1994 (25 U.S.C. 5131).”.

10 (j) RULE OF APPLICATION.—The amendments made
11 by this section shall apply with respect to funds appro-
12 priated under this section and funds appropriated on and
13 after the date of enactment of this section.

14 **Subtitle D—Public Transportation**

15 **SEC. 3401. FEDERAL TRANSIT ADMINISTRATION GRANTS.**

16 (a) FEDERAL TRANSIT ADMINISTRATION APPRO-
17 PRIATION.—

18 (1) IN GENERAL.—In addition to amounts oth-
19 erwise made available, there are appropriated for fis-
20 cal year 2021, out of any funds in the Treasury not
21 otherwise appropriated, \$30,461,355,534, to remain
22 available until September 30, 2024, that shall—

23 (A) be for grants to eligible recipients
24 under sections 5307, 5309, 5310, and 5311 of

1 title 49, United States Code, to prevent, pre-
2 pare for, and respond to coronavirus; and

3 (B) not be subject to any prior restriction
4 on the total amount of funds available for im-
5 plementation or execution of programs author-
6 ized under sections 5307, 5310, or 5311 of
7 such title.

8 (2) AVAILABILITY OF FUNDS FOR OPERATING
9 EXPENSES.—

10 (A) IN GENERAL.—Notwithstanding sub-
11 section (a)(1) or (b) of section 5307 and section
12 5310(b)(2)(A) of title 49, United States Code,
13 funds provided under this section, other than
14 subsection (b)(4), shall be available for the op-
15 erating expenses of transit agencies to prevent,
16 prepare for, and respond to the coronavirus
17 public health emergency, including, beginning
18 on January 20, 2020—

19 (i) reimbursement for payroll of public
20 transportation (including payroll and ex-
21 penses of private providers of public trans-
22 portation);

23 (ii) operating costs to maintain service
24 due to lost revenue due as a result of the
25 coronavirus public health emergency, in-

1 cluding the purchase of personal protective
2 equipment; and

3 (iii) paying the administrative leave of
4 operations or contractor personnel due to
5 reductions in service.

6 (B) USE OF FUNDS.—Funds described in
7 subparagraph (A) shall be—

8 (i) available for immediate obligation,
9 notwithstanding the requirement for such
10 expenses to be included in a transportation
11 improvement program, long-range trans-
12 portation plan, statewide transportation
13 plan, or statewide transportation improve-
14 ment program under sections 5303 and
15 5304 of title 49, United States Code;

16 (ii) directed to payroll and operations
17 of public transportation (including payroll
18 and expenses of private providers of public
19 transportation), unless the recipient cer-
20 tifies to the Administrator of the Federal
21 Transit Administration that the recipient
22 has not furloughed any employees;

23 (iii) used to provide a Federal share
24 of the costs for any grant made under this
25 section of 100 percent.

1 (b) ALLOCATION OF FUNDS.—

2 (1) URBANIZED AREA FORMULA GRANTS.—

3 (A) IN GENERAL.—Of the amounts made
4 available under subsection (a), \$26,086,580,227
5 shall be for grants to recipients and subrecipi-
6 ents under section 5307 of title 49, United
7 States Code, and shall be administered as if
8 such funds were provided under section 5307 of
9 such title.

10 (B) ALLOCATION.—Amounts made avail-
11 able under subparagraph (A) shall be appor-
12 tioned to urbanized areas based on data con-
13 tained in the National Transit Database such
14 that—

15 (i) each urbanized area shall receive
16 an apportionment of an amount that, when
17 combined with amounts that were other-
18 wise made available to such urbanized area
19 for similar activities to prevent, prepare
20 for, and respond to coronavirus, is equal to
21 132 percent of the urbanized area's 2018
22 operating costs; and

23 (ii) for funds remaining after the ap-
24 portionment described in clause (i), such
25 funds shall be apportioned such that—

1 (I) each urbanized area that did
2 not receive an apportionment under
3 clause (i) shall receive an appor-
4 tionment equal to 25 percent of the ur-
5 banized area's 2018 operating costs;
6 and

7 (II) each urbanized area under
8 clause (i), when the amounts that
9 were otherwise made available, prior
10 to clause (i) to that urbanized area
11 for similar activities to prevent, pre-
12 pare for, and respond to coronavirus
13 are equal to or greater than 130 per-
14 cent of the urbanized area's 2018 op-
15 erating costs but do not exceed 132
16 percent of such costs, such urbanized
17 area shall receive an apportionment
18 equal to 10 percent of the urbanized
19 area's 2018 operating costs, in addi-
20 tion to amounts apportioned to the
21 urbanized area under clause (i).

22 (2) FORMULA GRANTS FOR THE ENHANCED
23 MOBILITY OF SENIORS AND INDIVIDUALS WITH DIS-
24 ABILITIES.—

1 (A) IN GENERAL.—Of the amounts made
2 available under subsection (a), \$50,000,000
3 shall be for grants to recipients or subrecipients
4 eligible under section 5310 of title 49, United
5 States Code, and shall be apportioned in ac-
6 cordance with such section.

7 (B) ALLOCATION RATIO.—Amounts made
8 available under subparagraph (A) shall be allo-
9 cated in the same ratio as funds were provided
10 under section 5310 of title 49, United States
11 Code, for fiscal year 2020.

12 (3) FORMULA GRANTS FOR RURAL AREAS.—

13 (A) IN GENERAL.—Of the amounts made
14 available under subsection (a), \$317,214,013
15 shall be for grants to recipients or subrecipients
16 eligible under section 5311 of title 49, United
17 States Code, and shall be administered as if the
18 funds were provided under section 5311 of such
19 title, and shall be apportioned in accordance
20 with such section, except as described in para-
21 graph (B).

22 (B) ALLOCATION RATIO.—Amounts made
23 available under subparagraph (A) to States, as
24 defined in section 5302 of title 49, United
25 States Code, shall be allocated to such States

1 based on data contained in the National Transit
2 Database, such that—

3 (i) any State that received an amount
4 for similar activities to prevent, prepare
5 for, and respond to coronavirus that is
6 equal to or greater than 150 percent of the
7 combined 2018 rural operating costs of the
8 recipients and subrecipients in such State
9 shall receive an amount equal to 5 percent
10 of such State's 2018 rural operating costs;

11 (ii) any State that does not receive an
12 allocation under clause (i) that received an
13 amount for similar activities to prevent,
14 prepare for, and respond to coronavirus
15 that is equal to or greater than 140 per-
16 cent of the combined 2018 rural operating
17 costs of the recipients and subrecipients in
18 that State shall receive an amount equal to
19 10 percent of such State's 2018 rural op-
20 erating costs; and

21 (iii) any State that does not receive an
22 allocation under clauses (i) or (ii) shall re-
23 ceive an amount equal to 20 percent of
24 such State's 2018 rural operating costs.

25 (4) CAPITAL INVESTMENTS.—

1 (A) IN GENERAL.—Of the amounts made
2 available under subsection (a)—

3 (i) \$1,425,000,000 shall be for grants
4 administered under subsections (d) and (e)
5 of section 5309 of title 49, United States
6 Code, and section 3005(b) of the FAST
7 Act (Public Law 114–94); and

8 (ii) \$250,000,000 shall be for grants
9 administered under subsection (h) of sec-
10 tion 5309 of title 49, United States Code.

11 (B) FUNDING DISTRIBUTION.—

12 (i) IN GENERAL.—Of the amounts
13 made available in subparagraph (A)(i),
14 \$1,250,000,000 shall be provided to each
15 recipient for all projects with existing full
16 funding grant agreements that received al-
17 locations for fiscal year 2019 or 2020 and
18 all projects under section 3005(b) of Pub-
19 lic Law 114–94 that received allocations
20 for fiscal year 2019 or 2020, except that
21 recipients with projects open for revenue
22 service are not eligible to receive a grant
23 under this subparagraph. Funds shall be
24 provided proportionally based on the non-
25 capital investment grant or non-expedited

1 project delivery share of the amount allo-
2 cated.

3 (ii) ALLOCATION.—Of the amounts
4 made available in subparagraph (A)(i),
5 \$175,000,000 shall be provided to each re-
6 cipient for all projects with existing full
7 funding grant agreements that received an
8 allocation only prior to fiscal year 2019,
9 except that projects open for revenue serv-
10 ice are not eligible to receive a grant under
11 this subparagraph and no project may re-
12 ceive more than 40 percent of the amounts
13 provided under this clause. The Adminis-
14 trator of the Federal Transit Administra-
15 tion shall proportionally distribute funds in
16 excess of such percent to recipients for
17 which the percent of funds does not exceed
18 40 percent. Funds shall be provided pro-
19 portionally based on the non-capital invest-
20 ment grant share of the amount allocated.

21 (iii) ELIGIBLE RECIPIENTS.—For
22 amounts made available in subparagraph
23 (A)(ii), eligible recipients shall be any re-
24 cipient of an allocation under subsection
25 (h) of section 5309 of title 49, United

1 States Code, or an applicant in the project
2 development phase described in paragraph
3 (2) of such subsection.

4 (iv) AMOUNT.—Amounts distributed
5 under clauses (i), (ii), and (iii) of subpara-
6 graph (A) shall be provided notwith-
7 standing the limitation of any calculation
8 of the maximum amount of Federal finan-
9 cial assistance for the project under sub-
10 section (k)(2)(C)(ii) or (h)(7) of section
11 5309 of title 49, United States Code, or
12 section 3005(b)(9) of the FAST Act (Pub-
13 lic Law 114–94).

14 (5) SECTION 5311(F) SERVICES.—

15 (A) IN GENERAL.—Of the amounts made
16 available under subsection (a) and in addition
17 to the amounts made available under paragraph
18 (3), \$100,000,000 shall be available for grants
19 to recipients for bus operators that partner with
20 recipients or subrecipients of funds under sec-
21 tion 5311(f) of title 49, United States Code.

22 (B) ALLOCATION RATIO.—Notwithstanding
23 paragraph (3), the Administrator of the Federal
24 Transit Administration shall allocate amounts
25 under subparagraph (A) in the same ratio as

1 funds were provided under section 5311 of title
2 49, United States Code, for fiscal year 2020.

3 (C) EXCEPTION.—If a State or territory
4 does not have bus providers eligible under sec-
5 tion 5311(f) of title 49, United States Code,
6 funds under this paragraph may be used by
7 such State or territory for any expense eligible
8 under section 5311 of title 49, United States
9 Code.

10 (6) PLANNING.—

11 (A) IN GENERAL.—Of the amounts made
12 available under subsection (a), \$25,000,000
13 shall be for grants to recipients eligible under
14 section 5307 of title 49, United States Code,
15 for the planning of public transportation associ-
16 ated with the restoration of services as the
17 coronavirus public health emergency concludes
18 and shall be available in accordance with such
19 section.

20 (B) AVAILABILITY OF FUNDS FOR ROUTE
21 PLANNING.—Amounts made available under
22 subparagraph (A) shall be available for route
23 planning designed to—

24 (i) increase ridership and reduce trav-
25 el times, while maintaining or expanding

1 the total level of vehicle revenue miles of
2 service provided in the planning period; or

3 (ii) make service adjustments to in-
4 crease the quality or frequency of service
5 provided to low-income riders and dis-
6 advantaged neighborhoods or communities.

7 (C) LIMITATION.—Amounts made available
8 under subparagraph (A) shall not be used for
9 route planning related to transitioning public
10 transportation service provided as of the date of
11 receipt of funds to a transportation network
12 company or other third-party contract provider,
13 unless the existing provider of public transpor-
14 tation service is a third-party contract provider.

15 (7) RECIPIENTS AND SUBRECIPIENTS REQUIR-
16 ING ADDITIONAL ASSISTANCE.—

17 (A) IN GENERAL.—Of the amounts made
18 available under subsection (a), \$2,207,561,294
19 shall be for grants to eligible recipients or sub-
20 recipients of funds under sections 5307 or 5311
21 of title 49, United States Code, that, as a result
22 of COVID–19, require additional assistance for
23 costs related to operations, personnel, cleaning,
24 and sanitization combating the spread of patho-
25 gens on transit systems, and debt service pay-

1 ments incurred to maintain operations and
2 avoid layoffs and furloughs.

3 (B) ADMINISTRATION.—Funds made avail-
4 able under subparagraph (A) shall, after alloca-
5 tion, be administered as if provided under para-
6 graph (1) or (3), as applicable.

7 (C) APPLICATION REQUIREMENTS.—

8 (i) IN GENERAL.—The Administrator
9 of the Federal Transit Administration may
10 not allocate funds to an eligible recipient
11 or subrecipient of funds under chapter 53
12 of title 49, United States Code, unless the
13 recipient provides to the Administrator—

14 (I) estimates of financial need;

15 (II) data on reductions in farebox
16 or other sources of local revenue for
17 sustained operations;

18 (III) a spending plan for such
19 funds; and

20 (IV) demonstration of expendi-
21 ture of greater than 90 percent of
22 funds available to the applicant from
23 funds made available for similar ac-
24 tivities in fiscal year 2020.

1 (ii) DEADLINES.—The Administrator
2 of the Federal Transit Administration
3 shall—

4 (I) not later than 180 days after
5 the date of enactment of this Act,
6 issue a Notice of Funding Oppor-
7 tunity for assistance under this para-
8 graph; and

9 (II) not later than 120 days after
10 the application deadline established in
11 the Notice of Funding Opportunity
12 under subclause (I), make awards
13 under this paragraph to selected ap-
14 plicants.

15 (iii) EVALUATION.—

16 (I) IN GENERAL.—Applications
17 for assistance under this paragraph
18 shall be evaluated by the Adminis-
19 trator of the Federal Transit Admin-
20 istration based on the level of finan-
21 cial need demonstrated by an eligible
22 recipient or subrecipient, including
23 projections of future financial need to
24 maintain service as a percentage of
25 the 2018 operating costs that has not

1 been replaced by the funds made
2 available to the eligible recipient or
3 subrecipient under paragraphs (1)
4 through (5) of this subsection when
5 combined with the amounts allocated
6 to such eligible recipient or sub-
7 recipient from funds previously made
8 available for the operating expenses of
9 transit agencies related to the re-
10 sponse to the COVID-19 public
11 health emergency.

12 (II) RESTRICTION.—Amounts
13 made available under this paragraph
14 shall only be available for operating
15 expenses.

16 (iv) STATE APPLICANTS.—A State
17 may apply for assistance under this para-
18 graph on behalf of an eligible recipient or
19 subrecipient or a group of eligible recipi-
20 ents or subrecipients.

21 (D) UNOBLIGATED FUNDS.—If amounts
22 made available under this paragraph remain
23 unobligated on September 30, 2023, such
24 amounts shall be available for any purpose eligi-

1 ble under sections 5307 or 5311 of title 49,
2 United States Code.

3 **TITLE IV—COMMITTEE ON**
4 **HOMELAND SECURITY AND**
5 **GOVERNMENTAL AFFAIRS**

6 **SEC. 4001. EMERGENCY FEDERAL EMPLOYEE LEAVE FUND.**

7 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
8 tablished in the Treasury the Emergency Federal Em-
9 ployee Leave Fund (in this section referred to as the
10 “Fund”), to be administered by the Director of the Office
11 of Personnel Management, for the purposes set forth in
12 subsection (b). In addition to amounts otherwise available,
13 there is appropriated for fiscal year 2021, out of any
14 money in the Treasury not otherwise appropriated,
15 \$570,000,000, which shall be deposited into the Fund and
16 remain available through September 30, 2022. The Fund
17 is available for reasonable expenses incurred by the Office
18 of Personnel Management in administering this section.

19 (b) PURPOSE.—Amounts in the Fund shall be avail-
20 able for reimbursement to an agency for the use of paid
21 leave under this section by any employee of the agency
22 who is unable to work because the employee—

23 (1) is subject to a Federal, State, or local quar-
24 antine or isolation order related to COVID–19;

1 (2) has been advised by a health care provider
2 to self-quarantine due to concerns related to
3 COVID-19;

4 (3) is caring for an individual who is subject to
5 such an order or has been so advised;

6 (4) is experiencing symptoms of COVID-19
7 and seeking a medical diagnosis;

8 (5) is caring for a son or daughter of such em-
9 ployee if the school or place of care of the son or
10 daughter has been closed, if the school of such son
11 or daughter requires or makes optional a virtual
12 learning instruction model or requires or makes op-
13 tional a hybrid of in-person and virtual learning in-
14 struction models, or the child care provider of such
15 son or daughter is unavailable, due to COVID-19
16 precautions;

17 (6) is experiencing any other substantially simi-
18 lar condition;

19 (7) is caring for a family member with a mental
20 or physical disability or who is 55 years of age or
21 older and incapable of self-care, without regard to
22 whether another individual other than the employee
23 is available to care for such family member, if the
24 place of care for such family member is closed or the

1 direct care provider is unavailable due to COVID-
2 19; or

3 (8) is obtaining immunization related to
4 COVID-19 or to recover from any injury, disability,
5 illness, or condition related to such immunization.

6 (c) LIMITATIONS.—

7 (1) PERIOD OF AVAILABILITY.—Paid leave
8 under this section may only be provided to and used
9 by an employee during the period beginning on the
10 date of enactment of this Act and ending on Sep-
11 tember 30, 2021.

12 (2) TOTAL HOURS; AMOUNT.—Paid leave under
13 this section—

14 (A) shall be provided to an employee in an
15 amount not to exceed 600 hours of paid leave
16 for each full-time employee, and in the case of
17 a part-time employee, employee on an uncom-
18 mon tour of duty, or employee with a seasonal
19 work schedule, in an amount not to exceed the
20 proportional equivalent of 600 hours to the ex-
21 tent amounts in the Fund remain available for
22 reimbursement;

23 (B) shall be paid at the same hourly rate
24 as other leave payments; and

1 (C) may not be provided to an employee if
2 the leave would result in payments greater than
3 \$2,800 in aggregate for any biweekly pay pe-
4 riod for a full-time employee, or a proportion-
5 ally equivalent biweekly limit for a part-time
6 employee.

7 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
8 leave under this section—

9 (A) is in addition to any other leave pro-
10 vided to an employee; and

11 (B) may not be used by an employee con-
12 currently with any other paid leave.

13 (4) CALCULATION OF RETIREMENT BENEFIT.—
14 Any paid leave provided to an employee under this
15 section shall reduce the total service used to cal-
16 culate any Federal civilian retirement benefit.

17 (d) EMPLOYEE DEFINED.—In this section, the term
18 “employee” means—

19 (1) an individual in the executive branch for
20 whom annual and sick leave is provided under sub-
21 chapter I of chapter 63 of title 5, United States
22 Code;

23 (2) an individual employed by the United States
24 Postal Service;

1 (3) an individual employed by the Postal Regu-
2 latory Commission; and

3 (4) an employee of the Public Defender Service
4 for the District of Columbia and the District of Co-
5 lumbia Courts.

6 **SEC. 4002. FUNDING FOR THE GOVERNMENT ACCOUNT-**
7 **ABILITY OFFICE.**

8 In addition to amounts otherwise available, there is
9 appropriated for fiscal year 2021, out of any money in
10 the Treasury not otherwise appropriated, \$77,000,000, to
11 remain available until September 30, 2025, for necessary
12 expenses of the Government Accountability Office to pre-
13 vent, prepare for, and respond to Coronavirus and to sup-
14 port oversight of the Coronavirus response and of funds
15 provided in this Act or any other Act pertaining to the
16 Coronavirus pandemic.

17 **SEC. 4003. PANDEMIC RESPONSE ACCOUNTABILITY COM-**
18 **MITTEE FUNDING AVAILABILITY.**

19 In addition to amounts otherwise available, there is
20 appropriated for fiscal year 2021, out of any money in
21 the Treasury not otherwise appropriated, \$40,000,000, to
22 remain available until September 30, 2025, for the Pan-
23 demic Response Accountability Committee to promote
24 transparency and support oversight of the Coronavirus re-

1 sponse and of funds provided in this Act or any other Act
2 pertaining to the Coronavirus pandemic.

3 **SEC. 4004. FUNDING FOR THE WHITE HOUSE.**

4 In addition to amounts otherwise available, there is
5 appropriated for fiscal year 2021, out of any money in
6 the Treasury not otherwise appropriated, \$12,800,000, to
7 remain available until September 30, 2021, for necessary
8 expenses for the White House, to prevent, prepare for, and
9 respond to coronavirus.

10 **SEC. 4005. ELIGIBILITY FOR WORKERS' COMPENSATION**

11 **BENEFITS FOR FEDERAL EMPLOYEES DIAG-**
12 **NOSED WITH COVID-19.**

13 (a) IN GENERAL.—Subject to subsection (c), a cov-
14 ered employee shall, with respect to any claim made by
15 or on behalf of the covered employee for benefits under
16 subchapter I of chapter 81 of title 5, United States Code,
17 be deemed to have an injury proximately caused by expo-
18 sure to the novel coronavirus arising out of the nature of
19 the covered employee's employment. Such covered em-
20 ployee, or a beneficiary of such an employee, shall be enti-
21 tled to such benefits for such claim, including disability
22 compensation, medical services, and survivor benefits.

23 (b) DEFINITIONS.—In this section, the following:

24 (1) COVERED EMPLOYEE.—

1 (A) IN GENERAL.—The term “covered em-
2 ployee” means an individual—

3 (i) who is an employee under section
4 8101(1) of title 5, United States Code, em-
5 ployed in the Federal service at any time
6 during the period beginning on January
7 27, 2020, and ending on January 27,
8 2023;

9 (ii) who is diagnosed with COVID-19
10 during such period; and

11 (iii) who, during a covered exposure
12 period prior to such diagnosis, carries out
13 duties that—

14 (I) require contact with patients,
15 members of the public, or co-workers;
16 or

17 (II) include a risk of exposure to
18 the novel coronavirus.

19 (B) TELEWORKING EXCEPTION.—The
20 term “covered employee” does not include any
21 employee otherwise covered by subparagraph
22 (A) who is exclusively teleworking during a cov-
23 ered exposure period, regardless of whether
24 such employment is full time or part time.

1 (2) COVERED EXPOSURE PERIOD.—The term
2 “covered exposure period” means, with respect to a
3 diagnosis of COVID–19, the period beginning on a
4 date to be determined by the Secretary of Labor.

5 (3) NOVEL CORONAVIRUS.—The term “novel
6 coronavirus” means SARS–CoV–2 or another
7 coronavirus declared to be a pandemic by public
8 health authorities.

9 (c) LIMITATION.—

10 (1) DETERMINATIONS MADE ON OR BEFORE
11 THE DATE OF ENACTMENT.—This section shall not
12 apply with respect to a covered employee who is de-
13 termined to be entitled to benefits under subchapter
14 I of chapter 81 of title 5, United States Code, for
15 a claim described in subsection (a) if such deter-
16 mination is made on or before the date of enactment
17 of this Act.

18 (2) LIMITATION ON DURATION OF BENEFITS.—
19 No funds are authorized to be appropriated to pay,
20 and no benefits may be paid for, claims approved on
21 the basis of subsection (a) after September 30,
22 2030. No administrative costs related to any such
23 claim may be paid after such date.

24 (d) EMPLOYEES’ COMPENSATION FUND.—

1 (1) IN GENERAL.—The costs of benefits for
2 claims approved on the basis of subsection (a) shall
3 not be included in the annual statement of the cost
4 of benefits and other payments of an agency or in-
5 strumentality under section 8147(b) of title 5,
6 United States Code.

7 (2) FAIR SHARE PROVISION.—Costs of adminis-
8 tration for claims described in paragraph (1)—

9 (A) may be paid from the Employees'
10 Compensation Fund; and

11 (B) shall not be subject to the fair share
12 provision in section 8147(c) of title 5, United
13 States Code.

14 **SEC. 4006. FEDERAL EMERGENCY MANAGEMENT AGENCY**
15 **APPROPRIATION.**

16 In addition to amounts otherwise available, there is
17 appropriated to the Federal Emergency Management
18 Agency for fiscal year 2021, out of any money in the
19 Treasury not otherwise appropriated, \$50,000,000,000, to
20 remain available until September 30, 2025, to carry out
21 the purposes of the Disaster Relief Fund for costs associ-
22 ated with major disaster declarations.

23 **SEC. 4007. FUNERAL ASSISTANCE.**

24 (a) IN GENERAL.—For the emergency declaration
25 issued by the President on March 13, 2020, pursuant to

1 section 501(b) of the Robert T. Stafford Disaster Relief
2 and Emergency Assistance Act (42 U.S.C. 5191(b)), and
3 for any subsequent major disaster declaration that super-
4 sedes such emergency declaration, the President shall pro-
5 vide financial assistance to an individual or household to
6 meet disaster-related funeral expenses under section
7 408(e)(1) of the Robert T. Stafford Disaster Relief and
8 Emergency Assistance Act (42 U.S.C. 5174(e)(1)), for
9 which the Federal cost share shall be 100 percent.

10 (b) USE OF FUNDS.—Funds appropriated under sec-
11 tion 4006 may be used to carry out subsection (a) of this
12 section.

13 **SEC. 4008. EMERGENCY FOOD AND SHELTER PROGRAM**
14 **FUNDING.**

15 In addition to amounts otherwise made available,
16 there are appropriated to Federal Emergency Manage-
17 ment Agency—Federal Assistance for fiscal year 2021,
18 out of any money in the Treasury not otherwise appro-
19 priated, \$400,000,000, to remain available until Sep-
20 tember 30, 2025, for the emergency food and shelter pro-
21 gram.

22 **SEC. 4009. CYBERSECURITY AND INFRASTRUCTURE SECU-**
23 **RITY AGENCY.**

24 In addition to amounts otherwise made available,
25 there are appropriated for fiscal year 2021, out of any

1 money in the Treasury not otherwise appropriated,
2 \$650,000,000, to remain available until September 30,
3 2023, for the Cybersecurity and Infrastructure Security
4 Agency for cybersecurity risk mitigation.

5 **SEC. 4010. APPROPRIATION FOR THE UNITED STATES DIG-**
6 **ITAL SERVICE.**

7 There is appropriated, out of any money in the Treas-
8 ury not otherwise appropriated, and in addition to
9 amounts otherwise available for such purposes, for fiscal
10 year 2021, to remain available until September 30, 2024,
11 \$200,000,000 for the United States Digital Service.

12 **SEC. 4011. APPROPRIATION FOR THE TECHNOLOGY MOD-**
13 **ERNIZATION FUND.**

14 There is appropriated, out of any money in the Treas-
15 ury not otherwise appropriated, and in addition to
16 amounts otherwise available for such purposes, for fiscal
17 year 2021, to remain available until September 30, 2025,
18 \$1,000,000,000 to the General Services Administration
19 for the Technology Modernization Fund.

20 **SEC. 4012. APPROPRIATION FOR THE FEDERAL CITIZEN**
21 **SERVICES FUND.**

22 There is appropriated, out of any money in the Treas-
23 ury not otherwise appropriated, and in addition to
24 amounts otherwise available for such purposes, for fiscal
25 year 2021, to remain available until September 30, 2024,

1 \$150,000,000 to the General Services Administration for
2 the Federal Citizen Services Fund.

3 **TITLE V—COMMITTEE ON SMALL**
4 **BUSINESS AND ENTREPRE-**
5 **NEURSHIP**

6 **SEC. 5001. MODIFICATIONS TO PAYCHECK PROTECTION**
7 **PROGRAM.**

8 (a) ELIGIBILITY OF CERTAIN NONPROFIT ENTITIES
9 FOR COVERED LOANS UNDER THE PAYCHECK PROTEC-
10 TION PROGRAM.—

11 (1) IN GENERAL.—Section 7(a)(36) of the
12 Small Business Act (15 U.S.C. 636(a)(36)), as
13 amended by the Economic Aid to Hard-Hit Small
14 Businesses, Nonprofits, and Venues Act (title III of
15 division N of Public Law 116–260), is amended—

16 (A) in subparagraph (A)—

17 (i) in clause (xv), by striking “and” at
18 the end;

19 (ii) in clause (xvi), by striking the pe-
20 riod at the end and inserting “; and”; and

21 (iii) by adding at the end the fol-
22 lowing:

23 “(xvii) the term ‘additional covered
24 nonprofit entity’—

1 “(I) means an organization de-
2 scribed in any paragraph of section
3 501(c) of the Internal Revenue Code
4 of 1986, other than paragraph (3),
5 (4), (6), or (19), and exempt from tax
6 under section 501(a) of such Code;
7 and

8 “(II) does not include any entity
9 that, if the entity were a business con-
10 cern, would be described in section
11 120.110 of title 13, Code of Federal
12 Regulations (or in any successor regu-
13 lation or other related guidance or
14 rule that may be issued by the Admin-
15 istrator) other than a business con-
16 cern described in paragraph (a) or (k)
17 of such section.”; and

18 (B) in subparagraph (D)—

19 (i) in clause (iii), by adding at the end
20 the following:

21 “(III) ELIGIBILITY OF CERTAIN
22 ORGANIZATIONS.—Subject to the pro-
23 visions in this subparagraph, during
24 the covered period—

1 (cc) by striking item (bb);

2 and

3 (III) by adding at the end the
4 following:

5 “(V) any nonprofit organization,
6 additional covered nonprofit entity, or
7 any organization made eligible for a
8 loan under clause (vii); and”;

9 (iii) by striking clause (vi) and insert-
10 ing the following:

11 “(vi) ELIGIBILITY OF ADDITIONAL
12 COVERED NONPROFIT ENTITIES.—An addi-
13 tional covered nonprofit entity shall be eli-
14 gible to receive a covered loan if—

15 “(I) the additional covered non-
16 profit entity does not receive more
17 than 15 percent of its receipts from
18 lobbying activities;

19 “(II) the lobbying activities of
20 the additional covered nonprofit entity
21 do not comprise more than 15 percent
22 of the total activities of the organiza-
23 tion;

24 “(III) the cost of the lobbying ac-
25 tivities of the additional covered non-

1 profit entity did not exceed
2 \$1,000,000 during the most recent
3 tax year of the additional covered non-
4 profit entity that ended prior to Feb-
5 ruary 15, 2020; and

6 “(IV) the additional covered non-
7 profit entity employs not more than
8 300 employees.”.

9 (2) ELIGIBILITY FOR SECOND DRAW LOANS.—
10 Paragraph (37)(A)(i) of section 7(a) of the Small
11 Business Act (15 U.S.C. 636(a)), as added by the
12 Economic Aid to Hard-Hit Small Businesses, Non-
13 profits, and Venues Act (title III of division N of
14 Public Law 116–260), is amended by inserting “‘ad-
15 ditional covered nonprofit entity’,” after “the
16 terms”.

17 (b) ELIGIBILITY OF INTERNET PUBLISHING ORGANI-
18 ZATIONS FOR COVERED LOANS UNDER THE PAYCHECK
19 PROTECTION PROGRAM.—

20 (1) IN GENERAL.—Section 7(a)(36)(D) of the
21 Small Business Act (15 U.S.C. 636(a)(36)(D)), as
22 amended by subsection (a), is further amended—

23 (A) in clause (iii), by adding at the end the
24 following:

1 “(IV) ELIGIBILITY OF INTERNET
2 PUBLISHING ORGANIZATIONS.—A
3 business concern or other organization
4 that was not eligible to receive a cov-
5 ered loan the day before the date of
6 enactment of this subclause, is as-
7 signed a North American Industry
8 Classification System code of 519130,
9 certifies in good faith as an Internet-
10 only news publisher or Internet-only
11 periodical publisher, and is engaged in
12 the collection and distribution of local
13 or regional and national news and in-
14 formation shall be eligible to receive a
15 covered loan for the continued provi-
16 sion of news, information, content, or
17 emergency information if—

18 “(aa) the business concern
19 or organization employs not more
20 than 500 employees, or the size
21 standard established by the Ad-
22 ministrator for that North Amer-
23 ican Industry Classification code,
24 per physical location of the busi-
25 ness concern or organization; and

1 “(bb) the business concern
2 or organization makes a good
3 faith certification that proceeds
4 of the loan will be used to sup-
5 port expenses at the component
6 of the business concern or orga-
7 nization that supports local or re-
8 gional news.”;

9 (B) in clause (iv), by adding at the end the
10 following:

11 “(VI) any business concern or
12 other organization that was not eligi-
13 ble to receive a covered loan the day
14 before the date of enactment of this
15 subclause, is assigned a North Amer-
16 ican Industry Classification System
17 code of 519130, certifies in good faith
18 as an Internet-only news publisher or
19 Internet-only periodical publisher, and
20 is engaged in the collection and dis-
21 tribution of local or regional and na-
22 tional news and information, if the
23 business concern or organization—

24 “(aa) employs not more
25 than 500 employees, or the size

1 standard established by the Ad-
2 ministrator for that North Amer-
3 ican Industry Classification code,
4 per physical location of the busi-
5 ness concern or organization; and

6 “(bb) is majority owned or
7 controlled by a business concern
8 or organization that is assigned a
9 North American Industry Classi-
10 fication System code of
11 519130.”;

12 (C) in clause (v), by striking “clause
13 (iii)(II), (iv)(IV), or (vii)” and inserting “sub-
14 clause (II), (III), or (IV) of clause (iii), sub-
15 clause (IV) or (VI) of clause (iv), clause (vi), or
16 clause (vii)”;

17 (D) in clause (viii)(II)—

18 (i) by striking “business concern made
19 eligible by clause (iii)(II) or clause (iv)(IV)
20 of this subparagraph” and inserting “busi-
21 ness concern made eligible by subclause
22 (II) or (IV) of clause (iii) or subclause (IV)
23 or (VI) of clause (iv) of this subpara-
24 graph”;

1 (ii) by inserting “or organization”
2 after “business concern” each place it ap-
3 pears.

4 (2) ELIGIBILITY FOR SECOND DRAW LOANS.—
5 Section 7(a)(37)(A)(iv)(II) of the Small Business
6 Act, as amended by the Economic Aid to Hard-Hit
7 Small Businesses, Nonprofits, and Venues Act (title
8 III of division N of Public Law 116–260), is amend-
9 ed by striking “clause (iii)(II), (iv)(IV), or (vii)” and
10 inserting “subclause (II) or (III) of clause (iii), sub-
11 clause (IV) or (V) of clause (iv), clause (vi), or
12 clause (vii)”.

13 (c) COORDINATION WITH CONTINUATION COVERAGE
14 PREMIUM ASSISTANCE.—

15 (1) PAYCHECK PROTECTION PROGRAM.—Sec-
16 tion 7A(a)(12) of the Small Business Act (as reded-
17 icated, transferred, and amended by section 304(b)
18 of the Economic Aid to Hard-Hit Small Businesses,
19 Nonprofits, and Venues Act (Public Law 116–260))
20 is amended—

21 (A) by striking “CARES Act or” and in-
22 serting “CARES Act,”; and

23 (B) by inserting before the period at the
24 end the following: “, or premiums taken into
25 account in determining the credit allowed under

1 section 6432 of the Internal Revenue Code of
2 1986”.

3 (2) PAYCHECK PROTECTION PROGRAM SECOND
4 DRAW.—Section 7(a)(37)(J)(iii)(I) of the Small
5 Business Act, as amended by the Economic Aid to
6 Hard-Hit Small Businesses, Nonprofits, and Venues
7 Act (title III of division N of Public Law 116–260),
8 is amended—

9 (A) by striking “or” at the end of item
10 (aa);

11 (B) by striking the period at the end of
12 item (bb) and inserting “; or”; and

13 (C) by adding at the end the following new
14 item:

15 “(cc) premiums taken into
16 account in determining the credit
17 allowed under section 6432 of the
18 Internal Revenue Code of 1986.”.

19 (3) APPLICABILITY.—The amendments made
20 by this subsection shall apply only with respect to
21 applications for forgiveness of covered loans made
22 under paragraphs (36) or (37) of section 7(a) of the
23 Small Business Act, as amended by the Economic
24 Aid to Hard-Hit Small Businesses, Nonprofits, and
25 Venues Act (title III of division N of Public Law

1 116–260), that are received on or after the date of
2 the enactment of this Act.

3 (d) COMMITMENT AUTHORITY AND APPROPRIA-
4 TIONS.—

5 (1) COMMITMENT AUTHORITY.—Section
6 1102(b)(1) of the CARES Act (Public Law 116–
7 136) is amended by striking “\$806,450,000,000”
8 and inserting “\$813,700,000,000”.

9 (2) DIRECT APPROPRIATIONS.—In addition to
10 amounts otherwise available, there is appropriated to
11 the Administrator of the Small Business Administra-
12 tion for fiscal year 2021, out of any money in the
13 Treasury not otherwise appropriated,
14 \$7,250,000,000, to remain available until expended,
15 for carrying out this section.

16 **SEC. 5002. TARGETED EIDL ADVANCE.**

17 (a) DEFINITIONS.—In this section—

18 (1) the term “Administrator” means the Ad-
19 ministrator of the Small Business Administration;

20 (2) the terms “covered entity” and “economic
21 loss” have the meanings given the terms in section
22 331(a) of the Economic Aid to Hard-Hit Small
23 Businesses, Nonprofits, and Venues Act (title III of
24 division N of Public Law 116–260);

1 (3) the term “severely impacted small business”
2 means a covered entity that—

3 (A) has suffered an economic loss of great-
4 er than 50 percent; and

5 (B) employs not more than 10 employees;

6 (4) the term “substantially impacted small busi-
7 ness” means a covered entity that—

8 (A) employs not more than 10 employees;
9 and

10 (B) is not a severely impacted small busi-
11 ness; and

12 (5) the term “supplemental payment” means a
13 payment—

14 (A) made by the Administrator under sec-
15 tion 1110(e) of the CARES Act (15 U.S.C.
16 9009(e)) to a severely impacted small business
17 or a substantially impacted small business;

18 (B) in an amount that is \$5,000; and

19 (C) that, with respect to a covered entity,
20 is in addition to any payment made to the cov-
21 ered entity under section 1110(e) of the
22 CARES Act (15 U.S.C. 9009(e)) or section 331
23 of the Economic Aid to Hard-Hit Small Busi-
24 nesses, Nonprofits, and Venues Act (title III of
25 division N of Public Law 116–260).

1 (b) PAYMENTS.—The Administrator shall take the
2 following actions:

3 (1) Not later than 14 days after the date of the
4 enactment of this subsection, the Administrator shall
5 begin processing applications for payments, and may
6 make payments, to covered entities that have not re-
7 ceived the full amounts to which the covered entities
8 are entitled under section 331 of the Economic Aid
9 to Hard-Hit Small Businesses, Nonprofits, and
10 Venues Act (title III of division N of Public Law
11 116–260).

12 (2)(A) During the 14-day period beginning on
13 the date that is 28 days after the date of enactment
14 of this subsection, and subject to the availability of
15 funds, the Administrator shall—

16 (i) begin processing applications for sup-
17 plemental payments to severely impacted small
18 businesses; and

19 (ii) continue to process applications for the
20 payments described in paragraph (1).

21 (B) During the period described in subpara-
22 graph (A), the Administrator may make supple-
23 mental payments to severely impacted small busi-
24 nesses, and payments described in paragraph (1), in

1 the order that the Administrator receives applica-
2 tions for those payments.

3 (3)(A) Beginning on the date that is 42 days
4 after the date of enactment of this subsection, and
5 subject to the availability of funds, the Adminis-
6 trator shall—

7 (i) begin processing applications for sup-
8 plemental payments to substantially impacted
9 small businesses; and

10 (ii) continue to process applications for the
11 supplemental payments described in paragraph
12 (2) and payments described in paragraph (1).

13 (B) During the period described in subpara-
14 graph (A), the Administrator may make supple-
15 mental payments to substantially impacted small
16 businesses, supplemental payments described in
17 paragraph (2), and payments described in paragraph
18 (1), in the order that the Administrator receives ap-
19 plications for those payments.

20 (c) APPROPRIATIONS.—In addition to amounts other-
21 wise available, there is appropriated to the Administrator
22 for fiscal year 2021, out of any money in the Treasury
23 not otherwise appropriated, \$15,000,000,000, to remain
24 available until expended, for carrying out this section.

1 **SEC. 5003. SUPPORT FOR RESTAURANTS.**

2 (a) DEFINITIONS.—In this section:

3 (1) ADMINISTRATOR.—The term “Adminis-
4 trator” means the Administrator of the Small Busi-
5 ness Administration.

6 (2) AFFILIATED BUSINESS.—The term “affili-
7 ated business” means a business in which an eligible
8 entity has an equity or right to profit distributions
9 of not less than 50 percent, or in which an eligible
10 entity has the contractual authority to control the
11 direction of the business, provided that such affili-
12 ation shall be determined as of any arrangements or
13 agreements in existence as of March 13, 2020.

14 (3) COVERED PERIOD.—The term “covered pe-
15 riod” means the period—

16 (A) beginning on February 15, 2020; and

17 (B) ending on December 31, 2021, or a
18 date to be determined by the Administrator
19 that is not later than 2 years after the date of
20 enactment of this section.

21 (4) ELIGIBLE ENTITY.—The term “eligible enti-
22 ty”—

23 (A) means a restaurant, food stand, food
24 truck, food cart, caterer, saloon, inn, tavern,
25 bar, lounge, brewpub, tasting room, taproom, li-
26 censed facility or premise of a beverage alcohol

1 producer where the public may taste, sample, or
2 purchase products, or other similar place of
3 business in which the public or patrons assem-
4 ble for the primary purpose of being served food
5 or drink;

6 (B) includes an entity described in sub-
7 paragraph (A) that is located in an airport ter-
8 minal or that is a Tribally-owned concern; and

9 (C) does not include—

10 (i) an entity described in subpara-
11 graph (A) that—

12 (I) is a State or local govern-
13 ment-operated business;

14 (II) as of March 13, 2020, owns
15 or operates (together with any affili-
16 ated business) more than 20 locations,
17 regardless of whether those locations
18 do business under the same or mul-
19 tiple names; or

20 (III) has a pending application
21 for or has received a grant under sec-
22 tion 324 of the Economic Aid to
23 Hard-Hit Small Businesses, Non-
24 profits, and Venues Act (title III of

1 receipts of the eligible entity in 2019 by
2 12; and

3 (II) the product obtained by mul-
4 tipling the average monthly gross re-
5 ceipts of the eligible entity in 2020 by
6 12; or

7 (ii) an amount based on a formula de-
8 termined by the Administrator;

9 (C) if the eligible entity opened during the
10 period beginning on January 1, 2020, and end-
11 ing on the day before the date of enactment of
12 this section—

13 (i) the expenses described in sub-
14 section (c)(5)(A) that were incurred by the
15 eligible entity minus any gross receipts re-
16 ceived; or

17 (ii) an amount based on a formula de-
18 termined by the Administrator; or

19 (D) if the eligible entity has not yet opened
20 as of the date of application for a grant under
21 subsection (c), but has incurred expenses de-
22 scribed in subsection (c)(5)(A) as of the date of
23 enactment of this section—

24 (i) the amount of those expenses; or

1 (ii) an amount based on a formula de-
2 termined by the Administrator.

3 For purposes of this paragraph, the pandemic-re-
4 lated revenue losses for an eligible entity shall be re-
5 duced by any amounts received from a covered loan
6 made under paragraph (36) or (37) of section 7(a)
7 of the Small Business Act (15 U.S.C. 636(a)) in
8 2020 or 2021.

9 (8) PAYROLL COSTS.—The term “payroll costs”
10 has the meaning given the term in section
11 7(a)(36)(A) of the Small Business Act (15 U.S.C.
12 636(a)(36)(A)), except that such term shall not in-
13 clude—

14 (A) qualified wages (as defined in sub-
15 section (c)(3) of section 2301 of the CARES
16 Act) taken into account in determining the
17 credit allowed under such section 2301; or

18 (B) premiums taken into account in deter-
19 mining the credit allowed under section 6432 of
20 the Internal Revenue Code of 1986.

21 (9) PUBLICLY-TRADED COMPANY.—The term
22 “publicly-traded company” means an entity that is
23 majority owned or controlled by an entity that is an
24 issuer, the securities of which are listed on a na-

1 tional securities exchange under section 6 of the Se-
2 curities Exchange Act of 1934 (15 U.S.C. 78f).

3 (10) TRIBALLY-OWNED CONCERN.—The term
4 “Tribally-owned concern” has the meaning given the
5 term in section 124.3 of title 13, Code of Federal
6 Regulations, or any successor regulation.

7 (b) RESTAURANT REVITALIZATION FUND.—

8 (1) IN GENERAL.—There is established in the
9 Treasury of the United States a fund to be known
10 as the Restaurant Revitalization Fund.

11 (2) APPROPRIATIONS.—

12 (A) IN GENERAL.—In addition to amounts
13 otherwise available, there is appropriated to the
14 Restaurant Revitalization Fund for fiscal year
15 2021, out of any money in the Treasury not
16 otherwise appropriated, \$25,000,000,000, to re-
17 main available until expended.

18 (B) DISTRIBUTION.—

19 (i) IN GENERAL.—Of the amounts
20 made available under subparagraph (A)—

21 (I) \$5,000,000,000 shall be avail-
22 able to eligible entities with gross re-
23 ceipts during 2019 of not more than
24 \$500,000; and

1 (II) \$20,000,000,000 shall be
2 available to the Administrator to
3 award grants under subsection (c) in
4 an equitable manner to eligible enti-
5 ties of different sizes based on annual
6 gross receipts.

7 (ii) ADJUSTMENTS.—The Adminis-
8 trator may make adjustments as necessary
9 to the distribution of funds under clause
10 (i)(II) based on demand and the relative
11 local costs in the markets in which eligible
12 entities operate.

13 (C) GRANTS AFTER INITIAL PERIOD.—
14 Notwithstanding subparagraph (B), on and
15 after the date that is 60 days after the date of
16 enactment of this section, or another period of
17 time determined by the Administrator, the Ad-
18 ministrator may make grants using amounts
19 appropriated under subparagraph (A) to any el-
20 igible entity regardless of the annual gross re-
21 ceipts of the eligible entity.

22 (3) USE OF FUNDS.—The Administrator shall
23 use amounts in the Fund to make grants described
24 in subsection (c).

25 (c) RESTAURANT REVITALIZATION GRANTS.—

1 (1) IN GENERAL.—Except as provided in sub-
2 section (b) and paragraph (3), the Administrator
3 shall award grants to eligible entities in the order in
4 which applications are received by the Adminis-
5 trator.

6 (2) APPLICATION.—

7 (A) CERTIFICATION.—An eligible entity
8 applying for a grant under this subsection shall
9 make a good faith certification that—

10 (i) the uncertainty of current eco-
11 nomic conditions makes necessary the
12 grant request to support the ongoing oper-
13 ations of the eligible entity; and

14 (ii) the eligible entity has not applied
15 for or received a grant under section 324
16 of the Economic Aid to Hard-Hit Small
17 Businesses, Nonprofits, and Venues Act
18 (title III of division N of Public Law 116–
19 260).

20 (B) BUSINESS IDENTIFIERS.—In accepting
21 applications for grants under this subsection,
22 the Administrator shall prioritize the ability of
23 each applicant to use their existing business
24 identifiers over requiring other forms of reg-
25 istration or identification that may not be com-

1 mon to their industry and imposing additional
2 burdens on applicants.

3 (3) PRIORITY IN AWARDING GRANTS.—

4 (A) IN GENERAL.—During the initial 21-
5 day period in which the Administrator awards
6 grants under this subsection, the Administrator
7 shall prioritize awarding grants to eligible enti-
8 ties that are small business concerns owned and
9 controlled by women (as defined in section 3(n)
10 of the Small Business Act (15 U.S.C. 632(n))),
11 small business concerns owned and controlled
12 by veterans (as defined in section 3(q) of such
13 Act (15 U.S.C. 632(q))), or socially and eco-
14 nomically disadvantaged small business con-
15 cerns (as defined in section 8(a)(4)(A) of the
16 Small Business Act (15 U.S.C. 637(a)(4)(A))).
17 The Administrator may take such steps as nec-
18 essary to ensure that eligible entities described
19 in this subparagraph have access to grant fund-
20 ing under this section after the end of such 21-
21 day period.

22 (B) CERTIFICATION.—For purposes of es-
23 tablishing priority under subparagraph (A), an
24 applicant shall submit a self-certification of eli-
25 gibility for priority with the grant application.

1 (4) GRANT AMOUNT.—

2 (A) AGGREGATE MAXIMUM AMOUNT.—The
3 aggregate amount of grants made to an eligible
4 entity and any affiliated businesses of the eligi-
5 ble entity under this subsection—

6 (i) shall not exceed \$10,000,000; and

7 (ii) shall be limited to \$5,000,000 per
8 physical location of the eligible entity.

9 (B) DETERMINATION OF GRANT
10 AMOUNT.—

11 (i) IN GENERAL.—Except as provided
12 in this paragraph, the amount of a grant
13 made to an eligible entity under this sub-
14 section shall be equal to the pandemic-re-
15 lated revenue loss of the eligible entity.

16 (ii) RETURN TO TREASURY.—Any
17 amount of a grant made under this sub-
18 section to an eligible entity based on esti-
19 mated receipts that is greater than the ac-
20 tual gross receipts of the eligible entity in
21 2020 shall be returned to the Treasury.

22 (5) USE OF FUNDS.—During the covered pe-
23 riod, an eligible entity that receives a grant under
24 this subsection may use the grant funds for the fol-

1 lowing expenses incurred as a direct result of, or
2 during, the COVID–19 pandemic:

3 (A) Payroll costs.

4 (B) Payments of principal or interest on
5 any mortgage obligation (which shall not in-
6 clude any prepayment of principal on a mort-
7 gage obligation).

8 (C) Rent payments, including rent under a
9 lease agreement (which shall not include any
10 prepayment of rent).

11 (D) Utilities.

12 (E) Maintenance expenses, including—

13 (i) construction to accommodate out-
14 door seating; and

15 (ii) walls, floors, deck surfaces, fur-
16 niture, fixtures, and equipment.

17 (F) Supplies, including protective equip-
18 ment and cleaning materials.

19 (G) Food and beverage expenses that are
20 within the scope of the normal business practice
21 of the eligible entity before the covered period.

22 (H) Covered supplier costs, as defined in
23 section 7A(a) of the Small Business Act (as re-
24 designated, transferred, and amended by sec-
25 tion 304(b) of the Economic Aid to Hard-Hit

1 Small Businesses, Nonprofits, and Venues Act
2 (Public Law 116–260)).

3 (I) Operational expenses.

4 (J) Paid sick leave.

5 (K) Any other expenses that the Adminis-
6 trator determines to be essential to maintaining
7 the eligible entity.

8 (6) RETURNING FUNDS.—If an eligible entity
9 that receives a grant under this subsection fails to
10 use all grant funds or permanently ceases operations
11 on or before the last day of the covered period, the
12 eligible entity shall return to the Treasury any funds
13 that the eligible entity did not use for the allowable
14 expenses under paragraph (5).

15 **SEC. 5004. COMMUNITY NAVIGATOR PILOT PROGRAM.**

16 (a) DEFINITIONS.—In this section:

17 (1) ADMINISTRATION.—The term “Administra-
18 tion” means the Small Business Administration.

19 (2) ADMINISTRATOR.—The term “Adminis-
20 trator” means the Administrator of the Small Busi-
21 ness Administration.

22 (3) COMMUNITY NAVIGATOR SERVICES.—The
23 term “community navigator services” means the out-
24 reach, education, and technical assistance provided
25 by community navigators that target eligible busi-

1 nesses to increase awareness of, and participation in,
2 programs of the Small Business Administration.

3 (4) COMMUNITY NAVIGATOR.—The term “com-
4 munity navigator” means a community organization,
5 community financial institution as defined in section
6 7(a)(36)(A) of the Small Business Act (15 U.S.C.
7 636(a)(36)(A)), or other private nonprofit organiza-
8 tion engaged in the delivery of community navigator
9 services.

10 (5) ELIGIBLE BUSINESS.—The term “eligible
11 business” means any small business concern, with
12 priority for small business concerns owned and con-
13 trolled by women (as defined in section 3(n) of the
14 Small Business Act (15 U.S.C. 632(n))), small busi-
15 ness concerns owned and controlled by veterans (as
16 defined in section 3(q) of such Act (15 U.S.C.
17 632(q))), and socially and economically disadvan-
18 taged small business concerns (as defined in section
19 8(a)(4)(A) of the Small Business Act (15 U.S.C.
20 637(a)(4)(A))).

21 (6) PRIVATE NONPROFIT ORGANIZATION.—The
22 term “private nonprofit organization” means an en-
23 tity that is described in section 501(c) of the Inter-
24 nal Revenue Code of 1986 and exempt from tax
25 under section 501(a) of such Code.

1 (7) RESOURCE PARTNER.—The term “resource
2 partner” means—

3 (A) a small business development center
4 (as defined in section 3 of the Small Business
5 Act (15 U.S.C. 632));

6 (B) a women’s business center (as de-
7 scribed in section 29 of the Small Business Act
8 (15 U.S.C. 656)); and

9 (C) a chapter of the Service Corps of Re-
10 tired Executives (as defined in section
11 8(b)(1)(B) of the Act (15 U.S.C.
12 637(b)(1)(B))).

13 (8) SMALL BUSINESS CONCERN.—The term
14 “small business concern” has the meaning given
15 under section 3 of the Small Business Act (15
16 U.S.C. 632).

17 (9) STATE.—The term “State” means a State
18 of the United States, the District of Columbia, the
19 Commonwealth of Puerto Rico, the Virgin Islands,
20 American Samoa, the Commonwealth of the North-
21 ern Mariana Islands, and Guam, or an agency, in-
22 strumentality, or fiscal agent thereof.

23 (10) UNIT OF GENERAL LOCAL GOVERN-
24 MENT.—The term “unit of general local govern-

1 ment” means a county, city, town, village, or other
2 general purpose political subdivision of a State.

3 (b) COMMUNITY NAVIGATOR PILOT PROGRAM.—

4 (1) IN GENERAL.—The Administrator of the
5 Small Business Administration shall establish a
6 Community Navigator pilot program to make grants
7 to, or enter into contracts or cooperative agreements
8 with, private nonprofit organizations, resource part-
9 ners, States, Tribes, and units of local government
10 to ensure the delivery of free community navigator
11 services to current or prospective owners of eligible
12 businesses in order to improve access to assistance
13 programs and resources made available because of
14 the COVID–19 pandemic by Federal, State, Tribal,
15 and local entities.

16 (2) APPROPRIATIONS.—In addition to amounts
17 otherwise available, there is appropriated to the Ad-
18 ministrator for fiscal year 2021, out of any money
19 in the Treasury not otherwise appropriated,
20 \$100,000,000, to remain available until September
21 30, 2022, for carrying out this subsection.

22 (c) OUTREACH AND EDUCATION.—

23 (1) PROMOTION.—The Administrator shall de-
24 velop and implement a program to promote commu-

1 nity navigator services to current or prospective
2 owners of eligible businesses.

3 (2) CALL CENTER.—The Administrator shall
4 establish a telephone hotline to offer information
5 about Federal programs to assist eligible businesses
6 and offer referral services to resource partners, com-
7 munity navigators, potential lenders, and other per-
8 sons that the Administrator determines appropriate
9 for current or prospective owners of eligible busi-
10 nesses.

11 (3) OUTREACH.—The Administrator shall—

12 (A) conduct outreach and education, in the
13 10 most commonly spoken languages in the
14 United States, to current or prospective owners
15 of eligible businesses on community navigator
16 services and other Federal programs to assist
17 eligible businesses;

18 (B) improve the website of the Administra-
19 tion to describe such community navigator serv-
20 ices and other Federal programs; and

21 (C) implement an education campaign by
22 advertising in media targeted to current or pro-
23 spective owners of eligible businesses.

24 (4) APPROPRIATIONS.—In addition to amounts
25 otherwise available, there is appropriated to the Ad-

1 administrator for fiscal year 2021, out of any money
2 in the Treasury not otherwise appropriated,
3 \$75,000,000, to remain available until September
4 30, 2022, for carrying out this subsection.

5 (d) SUNSET.—The authority of the Administrator to
6 make grants under this section shall terminate on Decem-
7 ber 31, 2025.

8 **SEC. 5005. SHUTTERED VENUE OPERATORS.**

9 (a) IN GENERAL.—In addition to amounts otherwise
10 available, there is appropriated for fiscal year 2021, out
11 of any money in the Treasury not otherwise appropriated,
12 \$1,250,000,000, to remain available until expended, to
13 carry out section 324 of the Economic Aid to Hard-Hit
14 Small Businesses, Nonprofits, and Venues Act (title III
15 of division N of Public Law 116–260), of which \$500,000
16 shall be used to provide technical assistance to help appli-
17 cants access the System for Award Management (or any
18 successor thereto) or to assist applicants with an alter-
19 native grant application system, which the Administrator
20 of the Small Business Administration may develop for use
21 for grant programs of the Small Business Administration.

22 (b) REDUCTION OF SHUTTERED VENUES ASSIST-
23 ANCE FOR NEW PPP RECIPIENTS.—Section 324 of the
24 Economic Aid to Hard-Hit Small Businesses, Nonprofits,

1 and Venues Act (title III of division N of Public Law 116–
2 260), is amended—

3 (1) in subsection (a)(1)(A)(vi)—

4 (A) by striking subclause (III);

5 (B) by redesignating subclause (IV) as
6 subclause (III); and

7 (C) in subclause (III), as so redesignated,
8 by striking “subclauses (I), (II), and (III)” and
9 inserting “subclauses (I) and (II)”; and

10 (2) in subsection (c)(1)—

11 (A) in subparagraph (A), in the matter
12 preceding clause (i), by striking “A grant” and
13 inserting “Subject to subparagraphs (B) and
14 (C), a grant”; and

15 (B) by adding at the end the following:

16 “(C) REDUCTION FOR RECIPIENTS OF NEW
17 PPP LOANS.—

18 “(i) IN GENERAL.—The otherwise ap-
19 plicable amount of a grant under sub-
20 section (b)(2) to an eligible person or enti-
21 ty shall be reduced by the total amount of
22 loans guaranteed under paragraph (36) or
23 (37) of section 7(a) of the Small Business
24 Act (15 U.S.C. 636(a)) that are received

1 on or after December 27, 2020 by the eli-
2 gible person or entity.

3 “(ii) APPLICATION TO GOVERN-
4 MENTAL ENTITIES.—For purposes of ap-
5 plying clause (i) to an eligible person or
6 entity owned by a State or a political sub-
7 division of a State, the relevant entity—

8 “(I) shall be the eligible person
9 or entity; and

10 “(II) shall not include entities of
11 the State or political subdivision other
12 than the eligible person or entity.”.

13 **SEC. 5006. DIRECT APPROPRIATIONS.**

14 (a) IN GENERAL.—In addition to amounts otherwise
15 available, there is appropriated to the Administrator for
16 fiscal year 2021, out of any money in the Treasury not
17 otherwise appropriated, to remain available until ex-
18 pended—

19 (1) \$840,000,000 for administrative expenses,
20 including to prevent, prepare for, and respond to the
21 COVID–19 pandemic, domestically or internation-
22 ally, including administrative expenses related to
23 paragraphs (36) and (37) of section 7(a) of the
24 Small Business Act, section 324 of the Economic
25 Aid to Hard-Hit Small Businesses, Nonprofits, and

1 Venues Act (title III of division N of Public Law
2 116–260), section 5002 of this title, and section
3 5003 of this title; and

4 (2) \$460,000,000 to carry out the disaster loan
5 program authorized by section 7(b) of the Small
6 Business Act (15 U.S.C. 636(b)), of which
7 \$70,000,000 shall be for the cost of direct loans au-
8 thorized by such section and \$390,000,000 shall be
9 for administrative expenses to carry out such pro-
10 gram.

11 (b) INSPECTOR GENERAL.—In addition to amounts
12 otherwise available, there is appropriated to the Inspector
13 General of the Small Business Administration for fiscal
14 year 2021, out of any money in the Treasury not otherwise
15 appropriated, \$25,000,000, to remain available until ex-
16 pended, for necessary expenses of the Office of Inspector
17 General.

18 **TITLE VI—COMMITTEE ON ENVI-**
19 **RONMENT AND PUBLIC**
20 **WORKS**

21 **SEC. 6001. ECONOMIC ADJUSTMENT ASSISTANCE.**

22 (a) ECONOMIC DEVELOPMENT ADMINISTRATION AP-
23 PROPRIATION.—In addition to amounts otherwise avail-
24 able, there is appropriated for fiscal year 2021, out of any
25 money in the Treasury not otherwise appropriated,

1 \$3,000,000,000, to remain available until September 30,
2 2022, to the Department of Commerce for economic ad-
3 justment assistance as authorized by sections 209 and 703
4 of the Public Works and Economic Development Act of
5 1965 (42 U.S.C. 3149 and 3233) to prevent, prepare for,
6 and respond to coronavirus and for necessary expenses for
7 responding to economic injury as a result of coronavirus.

8 (b) Of the funds provided by this section, up to 2
9 percent shall be used for Federal costs to administer such
10 assistance utilizing temporary Federal personnel as may
11 be necessary consistent with the requirements applicable
12 to such administrative funding in fiscal year 2020 to pre-
13 vent, prepare for, and respond to coronavirus and which
14 shall remain available until September 30, 2027.

15 (c) Of the funds provided by this section, 15 percent
16 shall be for assistance to communities that have suffered
17 economic injury as a result of job losses in the travel, tour-
18 ism, or outdoor recreation sectors.

19 (d) The total amount provided by this section shall
20 be allocated to eligible recipients in the States and Terri-
21 tories according to the total level of economic injury of
22 such States and Territories as a result of coronavirus be-
23 ginning on March 1, 2020, as measured by the change
24 in economic activity, demonstrated by current Federal eco-

1 nomic data sources such as unemployment claims and
2 gross domestic product, before and after such date.

3 **SEC. 6002. GREAT LAKES ST. LAWRENCE SEAWAY DEVELOP-**
4 **MENT CORPORATION OPERATIONS AND**
5 **MAINTENANCE.**

6 In addition to amounts otherwise available, there is
7 appropriated for fiscal year 2021, out of amounts not oth-
8 erwise appropriated from the Harbor Maintenance Trust
9 Fund pursuant to section 210 of the Water Resources De-
10 velopment Act of 1986 (33 U.S.C. 2238), \$1,500,000, to
11 remain available until expended, to prevent, prepare for,
12 and respond to coronavirus by conducting the operations,
13 maintenance, and capital infrastructure activities of the
14 Seaway International Bridge.

15 **SEC. 6003. FUNDING FOR POLLUTION AND DISPARATE IM-**
16 **PACTS OF THE COVID-19 PANDEMIC.**

17 (a) IN GENERAL.—In addition to amounts otherwise
18 available, there is appropriated to the Environmental Pro-
19 tection Agency for fiscal year 2021, out of any money in
20 the Treasury not otherwise appropriated, \$100,000,000,
21 to remain available until expended, to address health out-
22 come disparities from pollution and the COVID-19 pan-
23 demic, of which—

24 (1) \$50,000,000, shall be for grants, contracts,
25 and other agency activities that identify and address

1 disproportionate environmental or public health
2 harms and risks in minority populations or low-in-
3 come populations under—

4 (A) section 103(b) of the Clean Air Act
5 (42 U.S.C. 7403(b));

6 (B) section 1442 of the Safe Drinking
7 Water Act (42 U.S.C. 300j-1);

8 (C) section 104(k)(7)(A) of the Com-
9 prehensive Environmental Response, Compensa-
10 tion, and Liability Act of 1980 (42 U.S.C.
11 9604(k)(7)(A)); and

12 (D) sections 791 through 797 of the En-
13 ergy Policy Act of 2005 (42 U.S.C. 16131
14 through 16137); and

15 (2) \$50,000,000 shall be for grants and activi-
16 ties authorized under subsections (a) through (c) of
17 section 103 of the Clean Air Act (42 U.S.C. 7403)
18 and grants and activities authorized under section
19 105 of such Act (42 U.S.C. 7405).

20 (b) ADMINISTRATION OF FUNDS.—

21 (1) Of the funds made available pursuant to
22 subsection (a)(1), the Administrator shall reserve 2
23 percent for administrative costs necessary to carry
24 out activities funded pursuant to such subsection.

1 (2) Of the funds made available pursuant to
2 subsection (a)(2), the Administrator shall reserve 5
3 percent for activities funded pursuant to such sub-
4 section other than grants.

5 **SEC. 6004. UNITED STATES FISH AND WILDLIFE SERVICE.**

6 (a) INSPECTION, INTERDICTION, AND RESEARCH RE-
7 LATED TO CERTAIN SPECIES AND COVID-19.—In addi-
8 tion to amounts otherwise made available, there is appro-
9 priated for fiscal year 2021, out of any money in the
10 Treasury not otherwise appropriated, \$95,000,000 to re-
11 main available until expended, to carry out the provisions
12 of the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et
13 seq.) and the Fish and Wildlife Coordination Act (16
14 U.S.C. 661 et seq.) through direct expenditure, contracts,
15 and grants, of which—

16 (1) \$20,000,000 shall be for wildlife inspec-
17 tions, interdictions, investigations, and related activi-
18 ties, and for efforts to address wildlife trafficking;

19 (2) \$30,000,000 shall be for the care of captive
20 species listed under the Endangered Species Act of
21 1973, for the care of rescued and confiscated wild-
22 life, and for the care of Federal trust species in fa-
23 cilities experiencing lost revenues due to COVID-19;
24 and

1 (3) \$45,000,000 shall be for research and ex-
2 tension activities to strengthen early detection, rapid
3 response, and science-based management to address
4 wildlife disease outbreaks before they become
5 pandemics and strengthen capacity for wildlife
6 health monitoring to enhance early detection of dis-
7 eases that have capacity to jump the species barrier
8 and pose a risk in the United States, including the
9 development of a national wildlife disease database.

10 (b) LACEY ACT PROVISIONS.—In addition to
11 amounts otherwise made available, there is appropriated
12 for fiscal year 2021, out of any money in the Treasury
13 not otherwise appropriated, \$10,000,000, to remain avail-
14 able until expended, to carry out the provisions of section
15 42(a) of title 18, United States Code, and the Lacey Act
16 Amendments of 1981 (16 U.S.C. 3371–3378) to identify
17 and designate wildlife species, or larger taxonomic groups
18 of species, as injurious under such provisions if they trans-
19 mit a pathogen that could potentially pose a risk to human
20 health and develop regulations to develop a process to
21 make emergency listings for injurious species.

1 **TITLE VII—COMMITTEE ON COM-**
2 **MERCE, SCIENCE, AND**
3 **TRANSPORTATION**

4 **Subtitle A—Transportation and**
5 **Infrastructure**

6 **SEC. 7101. GRANTS TO THE NATIONAL RAILROAD PAS-**
7 **SENGER CORPORATION.**

8 (a) **NORTHEAST CORRIDOR APPROPRIATION.**—In ad-
9 dition to amounts otherwise available, there is appro-
10 priated for fiscal year 2021, out of any money in the
11 Treasury not otherwise appropriated, \$970,388,160, to re-
12 main available until September 30, 2024, for grants as
13 authorized under section 11101(a) of the FAST Act (Pub-
14 lic Law 114–94) to prevent, prepare for, and respond to
15 coronavirus.

16 (b) **NATIONAL NETWORK APPROPRIATION.**—In addi-
17 tion to amounts otherwise available, there is appropriated
18 for fiscal year 2021, out of any money in the Treasury
19 not otherwise appropriated, \$729,611,840, to remain
20 available until September 30, 2024, for grants as author-
21 ized under section 11101(b) of the FAST Act (Public Law
22 114–94) to prevent, prepare for, and respond to
23 coronavirus.

24 (c) **LONG-DISTANCE SERVICE RESTORATION AND**
25 **EMPLOYEE RECALLS.**—Not less than \$165,926,000 of the

1 aggregate amounts made available under subsections (a)
2 and (b) shall be for use by the National Railroad Pas-
3 senger Corporation to—

4 (1) restore, not later than 90 days after the
5 date of enactment of this Act, the frequency of rail
6 service on long-distance routes (as defined in section
7 24102 of title 49, United States Code) that the Na-
8 tional Railroad Passenger Corporation reduced the
9 frequency of on or after July 1, 2020, and continue
10 to operate such service at such frequency; and

11 (2) recall and manage employees furloughed on
12 or after October 1, 2020, as a result of efforts to
13 prevent, prepare for, and respond to coronavirus.

14 (d) USE OF FUNDS IN LIEU OF CAPITAL PAY-
15 MENTS.—Not less than \$109,805,000 of the aggregate
16 amounts made available under subsections (a) and (b)—

17 (1) shall be for use by the National Railroad
18 Passenger Corporation in lieu of capital payments
19 from States and commuter rail passenger transpor-
20 tation providers that are subject to the cost alloca-
21 tion policy under section 24905(c) of title 49, United
22 States Code; and

23 (2) notwithstanding sections 24319(g) and
24 24905(c)(1)(A)(i) of title 49, United States Code,

1 such amounts do not constitute cross-subsidization
2 of commuter rail passenger transportation.

3 (e) USE OF FUNDS FOR STATE PAYMENTS FOR
4 STATE-SUPPORTED ROUTES.—

5 (1) IN GENERAL.—Of the amounts made avail-
6 able under subsection (b), \$174,850,000 shall be for
7 use by the National Railroad Passenger Corporation
8 to offset amounts required to be paid by States for
9 covered State-supported routes.

10 (2) FUNDING SHARE.—The share of funding
11 provided under paragraph (1) with respect to a cov-
12 ered State-supported route shall be distributed as
13 follows:

14 (A) Each covered State-supported route
15 shall receive 7 percent of the costs allocated to
16 the route in fiscal year 2019 under the cost al-
17 location methodology adopted pursuant to sec-
18 tion 209 of the Passenger Rail Investment and
19 Improvement Act of 2008 (Public Law 110–
20 432).

21 (B) Any remaining amounts after the dis-
22 tribution described in subparagraph (A) shall be
23 apportioned to each covered State-supported
24 route in proportion to the passenger revenue of
25 such route and other revenue allocated to such

1 route in fiscal year 2019 divided by the total
2 passenger revenue and other revenue allocated
3 to all covered State-supported routes in fiscal
4 year 2019.

5 (3) COVERED STATE-SUPPORTED ROUTE DE-
6 FINED.—In this subsection, the term “covered
7 State-supported route” means a State-supported
8 route, as such term is defined in section 24102 of
9 title 49, United States Code, but does not include a
10 State-supported route for which service was termi-
11 nated on or before February 1, 2020.

12 (f) USE OF FUNDS FOR DEBT REPAYMENT OR PRE-
13 PAYMENT.—Not more than \$100,885,000 of the aggre-
14 gate amounts made available under subsections (a) and
15 (b) shall be—

16 (1) for the repayment or prepayment of debt in-
17 curred by the National Railroad Passenger Corpora-
18 tion under financing arrangements entered into prior
19 to the date of enactment of this Act; and

20 (2) to pay required reserves, costs, and fees re-
21 lated to such debt, including for loans from the De-
22 partment of Transportation and loans that would
23 otherwise have been paid from National Railroad
24 Passenger Corporation revenues.

1 (g) PROJECT MANAGEMENT OVERSIGHT.—Not more
2 than \$2,000,000 of the aggregate amounts made available
3 under subsections (a) and (b) shall be for activities author-
4 ized under section 11101(c) of the FAST Act (Public Law
5 114–94).

6 **SEC. 7102. RELIEF FOR AIRPORTS.**

7 (a) IN GENERAL.—

8 (1) IN GENERAL.—In addition to amounts oth-
9 erwise available, there is appropriated for fiscal year
10 2021, out of any funds in the Treasury not other-
11 wise appropriated, \$8,000,000,000, to remain avail-
12 able until September 30, 2024, for assistance to air-
13 ports under sections 47101 through 47144 of title
14 49, United States Code, to be made available to pre-
15 vent, prepare for, and respond to coronavirus.

16 (2) REQUIREMENTS AND LIMITATIONS.—
17 Amounts made available under this section—

18 (A) may not be used for any purpose not
19 directly related to the airport; and

20 (B) may not be provided to any airport
21 that was allocated in excess of 4 years of oper-
22 ating funds to prevent, prepare for, and re-
23 spond to coronavirus in fiscal year 2020.

24 (b) ALLOCATIONS.—The following terms shall apply
25 to the amounts made available under this section:

1 (1) OPERATING EXPENSES AND DEBT SERVICE
2 PAYMENTS.—

3 (A) IN GENERAL.—Not more than
4 \$6,492,000,000 shall be made available for pri-
5 mary airports, as such term is defined in sec-
6 tion 47102 of title 49, United States Code, and
7 certain cargo airports, for costs related to oper-
8 ations, personnel, cleaning, sanitization, jani-
9 torial services, combating the spread of patho-
10 gens at the airport, and debt service payments.

11 (B) DISTRIBUTION.— Amounts made
12 available under this paragraph—

13 (i) shall not be subject to the reduced
14 apportionments under section 47114(f) of
15 title 49, United States Code;

16 (ii) shall first be apportioned as set
17 forth in sections 47114(c)(1)(A),
18 47114(c)(1)(C)(i), 47114(c)(1)(C)(ii),
19 47114(c)(2)(A), 47114(c)(2)(B), and
20 47114(c)(2)(E) of title 49, United States
21 Code; and

22 (iii) shall not be subject to a max-
23 imum apportionment limit set forth in sec-
24 tion 47114(c)(1)(B) of title 49, United
25 States Code.

1 (C) REMAINING AMOUNTS.—Any amount
2 remaining after distribution under subpara-
3 graph (B) shall be distributed to the sponsor of
4 each primary airport (as such term is defined
5 in section 47102 of title 49, United States
6 Code) based on each such primary airport’s
7 passenger enplanements compared to the total
8 passenger enplanements of all such primary air-
9 ports in calendar year 2019.

10 (2) FEDERAL SHARE FOR DEVELOPMENT
11 PROJECTS.—

12 (A) IN GENERAL.—Not more than
13 \$608,000,000 allocated under subsection (a)(1)
14 shall be available to pay a Federal share of 100
15 percent of the costs for any grant awarded in
16 fiscal year 2021, or in fiscal year 2020 with less
17 than a 100-percent Federal share, for an air-
18 port development project (as such term is de-
19 fined in section 47102 of title 49).

20 (B) REMAINING AMOUNTS.—Any amount
21 remaining under this paragraph shall be distrib-
22 uted as described in paragraph (1)(C).

23 (3) NONPRIMARY AIRPORTS.—

24 (A) IN GENERAL.—Not more than
25 \$100,000,000 shall be made available for gen-

1 eral aviation and commercial service airports
2 that are not primary airports (as such terms
3 are defined in section 47102 of title 49, United
4 States Code) for costs related to operations,
5 personnel, cleaning, sanitization, janitorial serv-
6 ices, combating the spread of pathogens at the
7 airport, and debt service payments.

8 (B) DISTRIBUTION.—Amounts made avail-
9 able under this paragraph shall be apportioned
10 to each non-primary airport based on the cat-
11 egories published in the most current National
12 Plan of Integrated Airport Systems, reflecting
13 the percentage of the aggregate published eligi-
14 ble development costs for each such category,
15 and then dividing the allocated funds evenly
16 among the eligible airports in each category,
17 rounding up to the nearest thousand dollars.

18 (C) REMAINING AMOUNTS.—Any amount
19 remaining under this paragraph shall be distrib-
20 uted as described in paragraph (1)(C).

21 (4) AIRPORT CONCESSIONS.—

22 (A) IN GENERAL.—Not more than
23 \$800,000,000 shall be made available for spon-
24 sors of primary airports to provide relief from
25 rent and minimum annual guarantees to airport

1 concessions, of which at least \$640,000,000
2 shall be available to provide relief to eligible
3 small airport concessions and of which at least
4 \$160,000,000 shall be available to provide relief
5 to eligible large airport concessions located at
6 primary airports.

7 (B) DISTRIBUTION.—The amounts made
8 available for each set-aside in this paragraph
9 shall be distributed to the sponsor of each pri-
10 mary airport (as such term is defined in section
11 47102 of title 49, United States Code) based on
12 each such primary airport’s passenger
13 enplanements compared to the total passenger
14 enplanements of all such primary airports in
15 calendar year 2019.

16 (C) CONDITIONS.—As a condition of ap-
17 proving a grant under this paragraph—

18 (i) the sponsor shall provide such re-
19 lief from the date of enactment of this Act
20 until the sponsor has provided relief equal-
21 ing the total grant amount, to the extent
22 practicable and to the extent permissible
23 under State laws, local laws, and applicable
24 trust indentures; and

1 (ii) for each set-aside, the sponsor
2 shall provide relief from rent and minimum
3 annual guarantee obligations to each eligi-
4 ble airport concession in an amount that
5 reflects each eligible airport concession's
6 proportional share of the total amount of
7 the rent and minimum annual guarantees
8 of those eligible airport concessions at such
9 airport.

10 (c) ADMINISTRATION.—

11 (1) ADMINISTRATIVE EXPENSES.—The Admin-
12 istrator of the Federal Aviation Administration may
13 retain up to 0.1 percent of the funds provided under
14 this section to fund the award of, and oversight by
15 the Administrator of, grants made under this sec-
16 tion.

17 (2) WORKFORCE RETENTION REQUIRE-
18 MENTS.—

19 (A) REQUIRED RETENTION.—As a condi-
20 tion for receiving funds provided under this sec-
21 tion, an airport shall continue to employ,
22 through September 30, 2021, at least 90 per-
23 cent of the number of individuals employed
24 (after making adjustments for retirements or

1 voluntary employee separations) by the airport
2 as of March 27, 2020.

3 (B) WAIVER OF RETENTION REQUIRE-
4 MENT.—The Secretary shall waive the work-
5 force retention requirement if the Secretary de-
6 termines that—

7 (i) the airport is experiencing eco-
8 nomic hardship as a direct result of the re-
9 quirement; or

10 (ii) the requirement reduces aviation
11 safety or security.

12 (C) EXCEPTION.—The workforce retention
13 requirement shall not apply to nonhub airports
14 or nonprimary airports receiving funds under
15 this section.

16 (D) NONCOMPLIANCE.—Any financial as-
17 sistance provided under this section to an air-
18 port that fails to comply with the workforce re-
19 tention requirement described in subparagraph
20 (A), and does not otherwise qualify for a waiver
21 or exception under this paragraph, shall be sub-
22 ject to clawback by the Secretary.

23 (d) DEFINITIONS.—In this section:

24 (1) ELIGIBLE LARGE AIRPORT CONCESSION.—
25 The term “eligible large airport concession” means

1 a concession (as defined in section 23.3 of title 49,
2 Code of Federal Regulations), that is in-terminal
3 and has maximum gross receipts, averaged over the
4 previous three fiscal years, of more than
5 \$56,420,000.

6 (2) ELIGIBLE SMALL AIRPORT CONCESSION.—
7 The term “eligible small airport concession” means
8 a concession (as defined in section 23.3 of title 49,
9 Code of Federal Regulations), that is in-terminal
10 and—

11 (A) a small business with maximum gross
12 receipts, averaged over the previous 3 fiscal
13 years, of less than \$56,420,000; or

14 (B) is a joint venture (as defined in section
15 23.3 of title 49, Code of Federal Regulations).

16 **SEC. 7103. EMERGENCY FAA EMPLOYEE LEAVE FUND.**

17 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
18 tablished in the Federal Aviation Administration the
19 Emergency FAA Employee Leave Fund (in this section
20 referred to as the “Fund”), to be administered by the Ad-
21 ministrator of the Federal Aviation Administration, for
22 the purposes set forth in subsection (b). In addition to
23 amounts otherwise available, there is appropriated for fis-
24 cal year 2021, out of any money in the Treasury not other-
25 wise appropriated, \$9,000,000, which shall be deposited

1 into the Fund and remain available through September
2 30, 2022.

3 (b) PURPOSE.—Amounts in the Fund shall be avail-
4 able to the Administrator for the use of paid leave under
5 this section by any employee of the Administration who
6 is unable to work because the employee—

7 (1) is subject to a Federal, State, or local quar-
8 antine or isolation order related to COVID–19;

9 (2) has been advised by a health care provider
10 to self-quarantine due to concerns related to
11 COVID–19;

12 (3) is caring for an individual who is subject to
13 such an order or has been so advised;

14 (4) is experiencing symptoms of COVID–19
15 and seeking a medical diagnosis;

16 (5) is caring for a son or daughter of such em-
17 ployee if the school or place of care of the son or
18 daughter has been closed, if the school of such son
19 or daughter requires or makes optional a virtual
20 learning instruction model or requires or makes op-
21 tional a hybrid of in-person and virtual learning in-
22 struction models, or the child care provider of such
23 son or daughter is unavailable, due to COVID–19
24 precautions;

1 (6) is experiencing any other substantially simi-
2 lar condition;

3 (7) is caring for a family member with a mental
4 or physical disability or who is 55 years of age or
5 older and incapable of self-care, without regard to
6 whether another individual other than the employee
7 is available to care for such family member, if the
8 place of care for such family member is closed or the
9 direct care provider is unavailable due to COVID-
10 19; or

11 (8) is obtaining immunization related to
12 COVID-19 or is recovering from any injury, dis-
13 ability, illness, or condition related to such immuni-
14 zation.

15 (c) LIMITATIONS.—

16 (1) PERIOD OF AVAILABILITY.—Paid leave
17 under this section may only be provided to and used
18 by an employee of the Administration during the pe-
19 riod beginning on the date of enactment of this sec-
20 tion and ending on September 30, 2021.

21 (2) TOTAL HOURS; AMOUNT.—Paid leave under
22 this section—

23 (A) shall be provided to an employee of the
24 Administration in an amount not to exceed 600
25 hours of paid leave for each full-time employee,

1 and in the case of a part-time employee, em-
2 ployee on an uncommon tour of duty, or em-
3 ployee with a seasonal work schedule, in an
4 amount not to exceed the proportional equiva-
5 lent of 600 hours to the extent amounts in the
6 Fund remain available for reimbursement;

7 (B) shall be paid at the same hourly rate
8 as other leave payments; and

9 (C) may not be provided to an employee if
10 the leave would result in payments greater than
11 \$2,800 in aggregate for any biweekly pay pe-
12 riod for a full-time employee, or a proportion-
13 ally equivalent biweekly limit for a part-time
14 employee.

15 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
16 leave under this section—

17 (A) is in addition to any other leave pro-
18 vided to an employee of the Administration; and

19 (B) may not be used by an employee of the
20 Administration concurrently with any other
21 paid leave.

22 (4) CALCULATION OF RETIREMENT BENEFIT.—
23 Any paid leave provided to an employee of the Ad-
24 ministration under this section shall reduce the total

1 service used to calculate any Federal civilian retire-
2 ment benefit.

3 **SEC. 7104. EMERGENCY TSA EMPLOYEE LEAVE FUND.**

4 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
5 tablished in the Transportation Security Administration
6 (in this section referred to as the “Administration”) the
7 Emergency TSA Employee Leave Fund (in this section
8 referred to as the “Fund”), to be administered by the Ad-
9 ministrator of the Administration, for the purposes set
10 forth in subsection (b). In addition to amounts otherwise
11 available, there is appropriated for fiscal year 2021, out
12 of any money in the Treasury not otherwise appropriated,
13 \$13,000,000, which shall be deposited into the Fund and
14 remain available through September 30, 2022.

15 (b) PURPOSE.—Amounts in the Fund shall be avail-
16 able to the Administration for the use of paid leave under
17 this section by any employee of the Administration who
18 is unable to work because the employee—

19 (1) is subject to a Federal, State, or local quar-
20 antine or isolation order related to COVID–19;

21 (2) has been advised by a health care provider
22 to self-quarantine due to concerns related to
23 COVID–19;

24 (3) is caring for an individual who is subject to
25 such an order or has been so advised;

1 (4) is experiencing symptoms of COVID-19
2 and seeking a medical diagnosis;

3 (5) is caring for a son or daughter of such em-
4 ployee if the school or place of care of the son or
5 daughter has been closed, if the school of such son
6 or daughter requires or makes optional a virtual
7 learning instruction model or requires or makes op-
8 tional a hybrid of in-person and virtual learning in-
9 struction models, or the child care provider of such
10 son or daughter is unavailable, due to COVID-19
11 precautions;

12 (6) is experiencing any other substantially simi-
13 lar condition;

14 (7) is caring for a family member with a mental
15 or physical disability or who is 55 years of age or
16 older and incapable of self-care, without regard to
17 whether another individual other than the employee
18 is available to care for such family member, if the
19 place of care for such family member is closed or the
20 direct care provider is unavailable due to COVID-
21 19; or

22 (8) is obtaining immunization related to
23 COVID-19 or is recovering from any injury, dis-
24 ability, illness, or condition related to such immuni-
25 zation.

1 (c) LIMITATIONS.—

2 (1) PERIOD OF AVAILABILITY.—Paid leave
3 under this section may only be provided to and used
4 by an employee of the Administration during the pe-
5 riod beginning on the date of enactment of this sec-
6 tion and ending on September 30, 2021.

7 (2) TOTAL HOURS; AMOUNT.—Paid leave under
8 this section—

9 (A) shall be provided to an employee of the
10 Administration in an amount not to exceed 600
11 hours of paid leave for each full-time employee,
12 and in the case of a part-time employee, em-
13 ployee on an uncommon tour of duty, or em-
14 ployee with a seasonal work schedule, in an
15 amount not to exceed the proportional equiva-
16 lent of 600 hours to the extent amounts in the
17 Fund remain available for reimbursement;

18 (B) shall be paid at the same hourly rate
19 as other leave payments; and

20 (C) may not be provided to an employee if
21 the leave would result in payments greater than
22 \$2,800 in aggregate for any biweekly pay pe-
23 riod for a full-time employee, or a proportion-
24 ally equivalent biweekly limit for a part-time
25 employee.

1 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
2 leave under this section—

3 (A) is in addition to any other leave pro-
4 vided to an employee of the Administration; and

5 (B) may not be used by an employee of the
6 Administration concurrently with any other
7 paid leave.

8 (4) CALCULATION OF RETIREMENT BENEFIT.—

9 Any paid leave provided to an employee of the Ad-
10 ministration under this section shall reduce the total
11 service used to calculate any Federal civilian retire-
12 ment benefit.

13 **Subtitle B—Aviation** 14 **Manufacturing Jobs Protection**

15 **SEC. 7201. DEFINITIONS.**

16 In this subtitle:

17 (1) ELIGIBLE EMPLOYEE GROUP.—The term
18 “eligible employee group” means the portion of an
19 employer’s United States workforce that—

20 (A) does not exceed 25 percent of the em-
21 ployer’s total United States workforce as of
22 April 1, 2020; and

23 (B) contains only employees with a total
24 compensation level of \$200,000 or less per year;
25 and

1 (C) is engaged in aviation manufacturing
2 activities and services, or maintenance, repair,
3 and overhaul activities and services.

4 (2) AVIATION MANUFACTURING COMPANY.—
5 The term “aviation manufacturing company” means
6 a corporation, firm, or other business entity—

7 (A) that—

8 (i) actively manufactures an aircraft,
9 aircraft engine, propeller, or a component,
10 part, or systems of an aircraft or aircraft
11 engine under a Federal Aviation Adminis-
12 tration production approval; or

13 (ii) holds a certificate issued under
14 part 145 of title 14, Code of Federal Regu-
15 lations, for maintenance, repair, and over-
16 haul of aircraft, aircraft engines, compo-
17 nents, or propellers.

18 (B) which—

19 (i) is established, created, or orga-
20 nized in the United States or under the
21 laws of the United States; and

22 (ii) has significant operations in, and
23 a majority of its employees engaged in
24 aviation manufacturing activities and serv-
25 ices, or maintenance, repair, and overhaul

1 activities and services based in the United
2 States;

3 (C) which has involuntarily furloughed or
4 laid off at least 10 percent of its workforce in
5 2020 as compared to 2019 or has experienced
6 at least a 15 percent decline in 2020 revenues
7 as compared to 2019;

8 (D) that, as supported by sworn financial
9 statements or other appropriate data, has iden-
10 tified the eligible employee group and the
11 amount of total compensation level for the eligi-
12 ble employee group;

13 (E) that agrees to provide private con-
14 tributions and maintain the total compensation
15 level for the eligible employee group for the du-
16 ration of an agreement under this subtitle;

17 (F) that agrees to provide immediate no-
18 tice and justification to the Secretary of invol-
19 untary furloughs or layoffs exceeding 10 per-
20 cent of the workforce that is not included in an
21 eligible employee group for the duration of an
22 agreement and receipt of public contributions
23 under this subtitle;

24 (G) that has not conducted involuntary
25 furloughs or reduced pay rates or benefits for

1 the eligible employee group, subject to the em-
2 ployer's right to discipline or terminate an em-
3 ployee in accordance with employer policy, be-
4 tween the date of application and the date on
5 which such a corporation, firm, or other busi-
6 ness entity enters into an agreement with the
7 Secretary under this subtitle; and

8 (H) that—

9 (i) in the case of a corporation, firm,
10 or other business entity including any par-
11 ent company or subsidiary of such a cor-
12 poration, firm, or other business entity,
13 that holds any type or production certifi-
14 cate or similar authorization issued under
15 section 44704 of title 49, United States
16 Code, with respect to a transport-category
17 airplane covered under part 25 of title 14,
18 Code of Federal Regulations, certificated
19 with a passenger seating capacity of 50 or
20 more, agrees to refrain from conducting in-
21 voluntary layoffs or furloughs, or reducing
22 pay rates and benefits, for the eligible em-
23 ployee group, subject to the employer's
24 right to discipline or terminate an em-
25 ployee in accordance with employer policy

1 from the date of agreement until Sep-
2 tember 30, 2021, or the duration of the
3 agreement and receipt of public contribu-
4 tions under this subtitle, whichever period
5 ends later; or

6 (ii) in the case of corporation, firm, or
7 other business entity not specified under
8 subparagraph (i), agrees to refrain from
9 conducting involuntary layoffs or fur-
10 loughs, or reducing pay rates and benefits,
11 for the eligible employee group, subject to
12 the employer's right to discipline or termi-
13 nate an employee in accordance with em-
14 ployer policy for the duration of the agree-
15 ment and receipt of public contributions
16 under this subtitle.

17 (3) EMPLOYEE.—The term “employee” has the
18 meaning given that term in section 3 of the Fair
19 Labor Standards Act of 1938 (29 U.S.C. 203).

20 (4) EMPLOYER.—The term “employer” means
21 an aviation manufacturing company that is an em-
22 ployer (as defined in section 3 of the Fair Labor
23 Standards Act of 1938 (29 U.S.C. 203)).

24 (5) PRIVATE CONTRIBUTION.—The term “pri-
25 vate contribution” means the contribution funded by

1 the employer under this subtitle to maintain 50 per-
2 cent of the eligible employee group’s total compensa-
3 tion level, and combined with the public contribu-
4 tion, is sufficient to maintain the total compensation
5 level for the eligible employee group as of April 1,
6 2020.

7 (6) PUBLIC CONTRIBUTION.—The term “public
8 contribution” means the contribution funded by the
9 Federal Government under this subtitle to provide
10 50 percent of the eligible employees group’s total
11 compensation level, and combined with the private
12 contribution, is sufficient to maintain the total com-
13 pensation level for those in the eligible employee
14 group as of April 1, 2020.

15 (7) SECRETARY.—The term “Secretary” means
16 the Secretary of Transportation.

17 (8) TOTAL COMPENSATION LEVEL.—The term
18 “total compensation level” means the level of total
19 base compensation and benefits being provided to an
20 eligible employee group employee, excluding overtime
21 and premium pay, and excluding any Federal, State,
22 or local payroll taxes paid, as of April 1, 2020.

23 **SEC. 7202. PAYROLL SUPPORT PROGRAM.**

24 (a) IN GENERAL.—The Secretary shall establish a
25 payroll support program and enter into agreements with

1 employers who meet the eligibility criteria specified in sub-
2 section (b) and are not ineligible under subsection (c), to
3 provide public contributions to supplement compensation
4 of an eligible employee group. There is appropriated for
5 fiscal year 2021, out of amounts in the Treasury not oth-
6 erwise appropriated, \$3,000,000,000, to remain available
7 until September 30, 2023, for the Secretary to carry out
8 the payroll support program authorized under the pre-
9 ceding sentence for which 1 percent of the funds may be
10 used for implementation costs and administrative ex-
11 penses.

12 (b) ELIGIBILITY.—The Secretary shall enter into an
13 agreement and provide public contributions, for a term no
14 longer than 6 months, solely with an employer that agrees
15 to use the funds received under an agreement exclusively
16 for the continuation of employee wages, salaries, and bene-
17 fits, to maintain the total compensation level for the eligi-
18 ble employee group as of April 1, 2020 for the duration
19 of the agreement, and to facilitate the retention, rehire,
20 or recall of employees of the employer, except that such
21 funds may not be used for back pay of returning rehired
22 or recalled employees.

23 (c) INELIGIBILITY.—The Secretary may not enter
24 into any agreement under this section with an employer
25 who was allowed a credit under section 2301 of the

1 CARES Act (26 U.S.C. 3111 note) for the immediately
2 preceding calendar quarter ending before such agreement
3 is entered into, who received financial assistance under
4 section 4113 of the CARES Act (15 U.S.C. 9073), or who
5 is currently expending financial assistance under the pay-
6 check protection program established under section
7 7(a)(36) of the Small Business Act (15 U.S.C.
8 636(a)(36)), as of the date the employer submits an appli-
9 cation under the payroll support program established
10 under subsection (a).

11 (d) REDUCTIONS.—To address any shortfall in assist-
12 ance that would otherwise be provided under this subtitle,
13 the Secretary shall reduce, on a pro rata basis, the finan-
14 cial assistance provided under this subtitle.

15 (e) AGREEMENT DEADLINE.—No agreement may be
16 entered into by the Secretary under the payroll support
17 program established under subsection (a) after the last
18 day of the 6 month period that begins on the effective
19 date of the first agreement entered into under such pro-
20 gram.

Subtitle C—Airlines

2 SEC. 7301. AIR TRANSPORTATION PAYROLL SUPPORT PRO- 3 GRAM EXTENSION.

4 (a) DEFINITIONS.—The definitions in section
5 40102(a) of title 49, United States Code, shall apply with
6 respect to terms used in this section, except that—

7 (1) the term “catering functions” means prepa-
8 ration, assembly, or both, of food, beverages, provi-
9 sions and related supplies for delivery, and the deliv-
10 ery of such items, directly to aircraft or to a location
11 on or near airport property for subsequent delivery
12 to aircraft;

13 (2) the term “contractor” means—

14 (A) a person that performs, under contract
15 with a passenger air carrier conducting oper-
16 ations under part 121 of title 14, Code of Fed-
17 eral Regulations—

18 (i) catering functions; or

19 (ii) functions on the property of an
20 airport that are directly related to the air
21 transportation of persons, property, or
22 mail, including the loading and unloading
23 of property on aircraft, assistance to pas-
24 sengers under part 382 of title 14, Code of
25 Federal Regulations, security, airport

1 ticketing and check-in functions, ground-
2 handling of aircraft, or aircraft cleaning
3 and sanitization functions and waste re-
4 moval; or

5 (B) a subcontractor that performs such
6 functions;

7 (3) the term “employee” means an individual,
8 other than a corporate officer, who is employed by
9 an air carrier or a contractor;

10 (4) the term “eligible air carrier” means an air
11 carrier that—

12 (A) received financial assistance pursuant
13 section 402(a)(1) of division N of the Consoli-
14 dated Appropriations Act, 2021 (Public Law
15 116-260);

16 (B) provides air transportation as of
17 March 31, 2021;

18 (C) has not conducted involuntary fur-
19 loughs or reduced pay rates or benefits between
20 March 31, 2021, and the date on which the air
21 carrier makes a certification to the Secretary
22 pursuant to subparagraph (D); and

23 (D) certifies to the Secretary that such air
24 carrier will—

1 (i) refrain from conducting involun-
2 tary furloughs or reducing pay rates or
3 benefits until September 30, 2021, or the
4 date on which assistance provided under
5 this section is exhausted, whichever is
6 later;

7 (ii) refrain from purchasing an equity
8 security of the air carrier or the parent
9 company of the air carrier that is listed on
10 a national securities exchange through
11 September 30, 2022;

12 (iii) refrain from paying dividends, or
13 making other capital distributions, with re-
14 spect to common stock (or equivalent inter-
15 est) of such air carrier through September
16 30, 2022;

17 (iv) during the 2-year period begin-
18 ning April 1, 2021, and ending April 1,
19 2023, refrain from paying—

20 (I) any officer or employee of the
21 air carrier whose total compensation
22 exceeded \$425,000 in calendar year
23 2019 (other than an employee whose
24 compensation is determined through
25 an existing collective bargaining

1 agreement entered into prior to the
2 date of enactment of this Act)—

3 (aa) total compensation that
4 exceeds, during any 12 consecu-
5 tive months of such 2-year pe-
6 riod, the total compensation re-
7 ceived by the officer or employee
8 from the air carrier in calendar
9 year 2019; or

10 (bb) severance pay or other
11 benefits upon termination of em-
12 ployment with the air carrier
13 which exceeds twice the max-
14 imum total compensation re-
15 ceived by the officer or employee
16 from the air carrier in calendar
17 year 2019; and

18 (II) any officer or employee of
19 the air carrier whose total compensa-
20 tion exceeded \$3,000,000 in calendar
21 year 2019 during any 12 consecutive
22 months of such period total compensa-
23 tion in excess of the sum of—

24 (aa) \$3,000,000; and

1 (bb) 50 percent of the excess
2 over \$3,000,000 of the total com-
3 pensation received by the officer
4 or employee from the air carrier
5 in calendar year 2019.

6 (5) the term “eligible contractor” means a con-
7 tractor that—

8 (A) received financial assistance pursuant
9 to section 402(a)(2) of division N of the Con-
10 solidated Appropriations Act, 2021 (Public Law
11 116-260);

12 (B) performs one or more of the functions
13 described under paragraph (2) as of March 31,
14 2021;

15 (C) has not conducted involuntary fur-
16 loughs or reduced pay rates or benefits between
17 March 31, 2021, and the date on which the
18 contractor makes a certification to the Sec-
19 retary pursuant to subparagraph (D); and

20 (D) certifies to the Secretary that such
21 contractor will—

22 (i) refrain from conducting involun-
23 tary furloughs or reducing pay rates or
24 benefits until September 30, 2021, or the
25 date on which assistance provided under

1 this section is exhausted, whichever is
2 later;

3 (ii) refrain from purchasing an equity
4 security of the contractor or the parent
5 company of the contractor that is listed on
6 a national securities exchange through
7 September 30, 2022;

8 (iii) refrain from paying dividends, or
9 making other capital distributions, with re-
10 spect to common stock (or equivalent inter-
11 est) of the contractor through September
12 30, 2022;

13 (iv) during the 2-year period begin-
14 ning April 1, 2021, and ending April 1,
15 2023, refrain from paying—

16 (I) any officer or employee of the
17 contractor whose total compensation
18 exceeded \$425,000 in calendar year
19 2019 (other than an employee whose
20 compensation is determined through
21 an existing collective bargaining
22 agreement entered into prior to the
23 date of enactment of this Act)—

24 (aa) total compensation that
25 exceeds, during any 12 consecu-

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1 tive months of such 2-year pe-
2 riod, the total compensation re-
3 ceived by the officer or employee
4 from the contractor in calendar
5 year 2019; or

6 (bb) severance pay or other
7 benefits upon termination of em-
8 ployment with the contractor
9 which exceeds twice the max-
10 imum total compensation re-
11 ceived by the officer or employee
12 from the contractor in calendar
13 year 2019; and

14 (II) any officer or employee of
15 the contractor whose total compensa-
16 tion exceeded \$3,000,000 in calendar
17 year 2019 during any 12 consecutive
18 months of such period total compensa-
19 tion in excess of the sum of—

20 (aa) \$3,000,000; and

21 (bb) 50 percent of the excess
22 over \$3,000,000 of the total com-
23 pensation received by the officer
24 or employee from the contractor
25 in calendar year 2019.

1 (6) the term “Secretary” means the Secretary
2 of the Treasury.

3 (b) PAYROLL SUPPORT GRANTS.—

4 (1) IN GENERAL.—To preserve aviation jobs
5 and compensate air carrier industry workers, the
6 Secretary shall make available to eligible air carriers
7 and eligible contractors, financial assistance exclu-
8 sively for the continuation of payment of employee
9 wages, salaries, and benefits to—

10 (A) eligible air carriers, in an aggregate
11 amount of \$14,000,000,000; and

12 (B) eligible contractors, in an aggregate
13 amount of \$1,000,000,000.

14 (2) APPORTIONMENTS.—

15 (A) IN GENERAL.—The Secretary shall ap-
16 portion funds to eligible air carriers and eligible
17 contractors in accordance with the requirements
18 of this section not later than April 15, 2021.

19 (B) ELIGIBLE AIR CARRIERS.—The Sec-
20 retary shall apportion funds made available
21 under paragraph (1)(A) to each eligible air car-
22 rier in the ratio that—

23 (i) the amount received by the air car-
24 rier pursuant to section 403(a) of division

1 N of the Consolidated Appropriations Act,
2 2021 (Public Law 116-260) bears to
3 (ii) \$15,000,000,000.

4 (C) ELIGIBLE CONTRACTORS.—The Sec-
5 retary shall apportion, to each eligible con-
6 tractor, an amount equal to the total amount
7 such contractor received pursuant to section
8 403(a) of division N of the Consolidated Appro-
9 priations Act, 2021 (Public Law 116-260).

10 (3) IN GENERAL.—

11 (A) FORMS; TERMS AND CONDITIONS.—
12 The Secretary shall provide financial assistance
13 to an eligible air carrier or eligible contractor
14 under this section in the same form and on the
15 same terms and conditions as determined by
16 pursuant to section 403(b)(1)(A) of subtitle A
17 of title IV of division N of the Consolidated Ap-
18 propriations Act, 2021 (Pub. L. No. 116-260).

19 (B) PROCEDURES.—The Secretary shall
20 publish streamlined and expedited procedures
21 not later than 5 days after the date of enact-
22 ment of this section for eligible air carriers and
23 eligible contractors to submit requests for fi-
24 nancial assistance under this section.

1 (C) DEADLINE FOR IMMEDIATE PAYROLL
2 ASSISTANCE.—Not later than 10 days after the
3 date of enactment of this section, the Secretary
4 shall make initial payments to air carriers and
5 contractors that submit requests for financial
6 assistance approved by the Secretary.

7 (4) TAXPAYER PROTECTION.—The Secretary
8 shall receive financial instruments issued by recipi-
9 ents of financial assistance under this section in the
10 same form and amount, and under the same terms
11 and conditions, as determined by the Secretary
12 under section 408 of subtitle A of title IV of division
13 N of the Consolidated Appropriations Act, 2021
14 (Pub. L. No. 116-260).

15 (5) ADMINISTRATIVE EXPENSES.—Of the
16 amounts made available under paragraph (1)(A),
17 \$10,000,000 shall be made available to the Sec-
18 retary for costs and administrative expenses associ-
19 ated with providing financial assistance under this
20 section.

21 (c) FUNDING.—In addition to amounts otherwise
22 available, there is appropriated for fiscal year 2021, out
23 of any money in the Treasury not otherwise appropriated,
24 \$15,000,000,000, to remain available until expended, to
25 carry out this section.

1 **Subtitle D—Consumer Protection**
2 **and Commerce Oversight**

3 **SEC. 7401. FUNDING FOR CONSUMER PRODUCT SAFETY**
4 **FUND TO PROTECT CONSUMERS FROM PO-**
5 **TENTIALLY DANGEROUS PRODUCTS RE-**
6 **LATED TO COVID-19.**

7 (a) APPROPRIATION.—In addition to amounts other-
8 wise available, there is appropriated to the Consumer
9 Product Safety Commission for fiscal year 2021, out of
10 any money in the Treasury not otherwise appropriated,
11 \$50,000,000, to remain available until September 30,
12 2026, for the purposes described in subsection (b).

13 (b) PURPOSES.—The funds made available in sub-
14 section (a) shall only be used for purposes of the Con-
15 sumer Product Safety Commission to—

16 (1) carry out the requirements in title XX of di-
17 vision FF of the Consolidated Appropriations Act,
18 2021 (Public Law 116–260);

19 (2) enhance targeting, surveillance, and screen-
20 ing of consumer products, particularly COVID–19
21 products, entering the United States at ports of
22 entry, including ports of entry for de minimis ship-
23 ments;

24 (3) enhance monitoring of internet websites for
25 the offering for sale of new and used violative con-

1 sumer products, particularly COVID–19 products,
2 and coordination with retail and resale websites to
3 improve identification and elimination of listings of
4 such products;

5 (4) increase awareness and communication par-
6 ticularly of COVID–19 product related risks and
7 other consumer product safety information; and

8 (5) improve the Commission’s data collection
9 and analysis system especially with a focus on con-
10 sumer product safety risks resulting from the
11 COVID–19 pandemic to socially disadvantaged indi-
12 viduals and other vulnerable populations.

13 (c) DEFINITIONS.—In this section—

14 (1) the term “Commission” means the Con-
15 sumer Product Safety Commission;

16 (2) the term “violative consumer products”
17 means consumer products in violation of an applica-
18 ble consumer product safety standard under the
19 Consumer Product Safety Act (15 U.S.C. 2051 et
20 seq.) or any similar rule, regulation, standard, or
21 ban under any other Act enforced by the Commis-
22 sion;

23 (3) the term “COVID–19 emergency period”
24 means the period during which a public health emer-
25 gency declared pursuant to section 319 of the Public

1 Health Service Act (42 U.S.C. 247d) with respect to
2 the 2019 novel coronavirus (COVID–19), including
3 under any renewal of such declaration, is in effect;
4 and

5 (4) the term “COVID–19 products” means con-
6 sumer products, as defined by section 3(a)(5) of the
7 Consumer Product Safety Act (15 U.S.C.
8 2052(a)(5)), whose risks have been significantly af-
9 fected by COVID–19 or whose sales have materially
10 increased during the COVID–19 emergency period
11 as a result of the COVID–19 pandemic.

12 **SEC. 7402. FUNDING FOR E-RATE SUPPORT FOR EMER-**
13 **GENCY EDUCATIONAL CONNECTIONS AND**
14 **DEVICES.**

15 (a) REGULATIONS REQUIRED.—Not later than 60
16 days after the date of the enactment of this Act, the Com-
17 mission shall promulgate regulations providing for the
18 provision, from amounts made available from the Emer-
19 gency Connectivity Fund, of support under paragraphs
20 (1)(B) and (2) of section 254(h) of the Communications
21 Act of 1934 (47 U.S.C. 254(h)) to an eligible school or
22 library, for the purchase during a COVID–19 emergency
23 period of eligible equipment or advanced telecommuni-
24 cations and information services (or both), for use by—

1 (1) in the case of a school, students and staff
2 of the school at locations that include locations other
3 than the school; and

4 (2) in the case of a library, patrons of the li-
5 brary at locations that include locations other than
6 the library.

7 (b) SUPPORT AMOUNT.—In providing support under
8 the covered regulations, the Commission shall reimburse
9 100 percent of the costs associated with the eligible equip-
10 ment, advanced telecommunications and information serv-
11 ices, or eligible equipment and advanced telecommuni-
12 cations and information services, except that any reim-
13 bursement of a school or library for the costs associated
14 with any eligible equipment may not exceed an amount
15 that the Commission determines, with respect to the re-
16 quest by the school or library for the reimbursement, is
17 reasonable.

18 (c) EMERGENCY CONNECTIVITY FUND.—

19 (1) ESTABLISHMENT.—There is established in
20 the Treasury of the United States a fund to be
21 known as the “Emergency Connectivity Fund”.

22 (2) APPROPRIATION.—In addition to amounts
23 otherwise available, there is appropriated to the
24 Emergency Connectivity Fund for fiscal year 2021,

1 out of any money in the Treasury not otherwise ap-
2 propriated—

3 (A) \$7,171,000,000, to remain available
4 until September 30, 2030, for—

5 (i) the provision of support under the
6 covered regulations; and

7 (ii) the Commission to adopt, and the
8 Commission and the Universal Service Ad-
9 ministrative Company to administer, the
10 covered regulations; and

11 (B) \$1,000,000, to remain available until
12 September 30, 2030, for the Inspector General
13 of the Commission to conduct oversight of sup-
14 port provided under the covered regulations.

15 (3) LIMITATION.—Not more than 2 percent of
16 the amount made available under paragraph (2)(A)
17 may be used for the purposes described in clause (ii)
18 of such paragraph.

19 (4) RELATIONSHIP TO UNIVERSAL SERVICE
20 CONTRIBUTIONS.—Support provided under the cov-
21 ered regulations shall be provided from amounts
22 made available from the Emergency Connectivity
23 Fund and not from contributions under section
24 254(d) of the Communications Act of 1934 (47
25 U.S.C. 254(d)).

1 (d) DEFINITIONS.—In this section:

2 (1) ADVANCED TELECOMMUNICATIONS AND IN-
3 FORMATION SERVICES.—The term “advanced tele-
4 communications and information services” means
5 advanced telecommunications and information serv-
6 ices, as such term is used in section 254(h) of the
7 Communications Act of 1934 (47 U.S.C. 254(h)).

8 (2) COMMISSION.—The term “Commission”
9 means the Federal Communications Commission.

10 (3) CONNECTED DEVICE.—The term “con-
11 nected device” means a laptop computer, tablet com-
12 puter, or similar end-user device that is capable of
13 connecting to advanced telecommunications and in-
14 formation services.

15 (4) COVERED REGULATIONS.—The term “cov-
16 ered regulations” means the regulations promul-
17 gated under subsection (a).

18 (5) COVID–19 EMERGENCY PERIOD.—The
19 term “COVID–19 emergency period” means a pe-
20 riod that—

21 (A) begins on the date of a determination
22 by the Secretary of Health and Human Services
23 pursuant to section 319 of the Public Health
24 Service Act (42 U.S.C. 247d) that a public

1 health emergency exists as a result of COVID–
2 19; and

3 (B) ends on the June 30 that first occurs
4 after the date that is 1 year after the date on
5 which such determination (including any re-
6 newal thereof) terminates.

7 (6) ELIGIBLE EQUIPMENT.—The term “eligible
8 equipment” means the following:

9 (A) Wi-Fi hotspots.

10 (B) Modems.

11 (C) Routers.

12 (D) Devices that combine a modem and
13 router.

14 (E) Connected devices.

15 (7) ELIGIBLE SCHOOL OR LIBRARY.—The term
16 “eligible school or library” means an elementary
17 school, secondary school, or library (including a
18 Tribal elementary school, Tribal secondary school, or
19 Tribal library) eligible for support under paragraphs
20 (1)(B) and (2) of section 254(h) of the Communica-
21 tions Act of 1934 (47 U.S.C. 254(h)).

22 (8) EMERGENCY CONNECTIVITY FUND.—The
23 term “Emergency Connectivity Fund” means the
24 fund established under subsection (c)(1).

1 (9) LIBRARY.—The term “library” includes a
2 library consortium.

3 (10) WI-FI.—The term “Wi-Fi” means a wire-
4 less networking protocol based on Institute of Elec-
5 trical and Electronics Engineers standard 802.11
6 (or any successor standard).

7 (11) WI-FI HOTSPOT.—The term “Wi-Fi
8 hotspot” means a device that is capable of—

9 (A) receiving advanced telecommunications
10 and information services; and

11 (B) sharing such services with a connected
12 device through the use of Wi-Fi.

13 **SEC. 7403. FUNDING FOR DEPARTMENT OF COMMERCE IN-**
14 **SPECTOR GENERAL.**

15 In addition to amounts otherwise available, there is
16 appropriated to the Office of the Inspector General of the
17 Department of Commerce for fiscal year 2021, out of any
18 money in the Treasury not otherwise appropriated,
19 \$3,000,000, to remain available until September 30, 2022,
20 for oversight of activities supported with funds appro-
21 priated to the Department of Commerce to prevent, pre-
22 pare for, and respond to COVID–19.

1 **SEC. 7404. FEDERAL TRADE COMMISSION FUNDING FOR**
2 **COVID-19 RELATED WORK.**

3 (a) APPROPRIATION.—In addition to amounts other-
4 wise available, there is appropriated to the Federal Trade
5 Commission \$30,400,000 for fiscal year 2021, to remain
6 available until fiscal year 2026, for the purposes described
7 in subsection (b).

8 (b) PURPOSES.—From the amount appropriated
9 under subsection (a), the Federal Trade Commission shall
10 use—

11 (1) \$4,400,000 to process and monitor con-
12 sumer complaints received into the Consumer Sen-
13 tinel Network, including increased complaints re-
14 ceived regarding unfair or deceptive acts or practices
15 related to COVID-19;

16 (2) \$2,000,000 for consumer-related education,
17 including in connection with unfair or deceptive acts
18 or practices related to COVID-19; and

19 (3) \$24,000,000 to fund full-time employees of
20 the Federal Trade Commission to address unfair or
21 deceptive acts or practices, including those related to
22 COVID-19.

1 **Subtitle E—Science and**
2 **Technology**

3 **SEC. 7501. NATIONAL INSTITUTE OF STANDARDS AND**
4 **TECHNOLOGY.**

5 In addition to amounts otherwise made available,
6 there are appropriated to the National Institute of Stand-
7 ards and Technology for fiscal year 2021, out of any
8 money in the Treasury not otherwise appropriated,
9 \$150,000,000, to remain available until September 30,
10 2022, to fund awards for research, development, and
11 testbeds to prevent, prepare for, and respond to
12 coronavirus. None of the funds provided by this section
13 shall be subject to cost share requirements.

14 **SEC. 7502. NATIONAL SCIENCE FOUNDATION.**

15 In addition to amounts otherwise made available,
16 there are appropriated to the National Science Foundation
17 for fiscal year 2021, out of any money in the Treasury
18 not otherwise appropriated, \$600,000,000, to remain
19 available until September 30, 2022, to fund or extend new
20 and existing research grants, cooperative agreements,
21 scholarships, fellowships, and apprenticeships, and related
22 administrative expenses to prevent, prepare for, and re-
23 spond to coronavirus.

1 **Subtitle F—Corporation for Public**
2 **Broadcasting**

3 **SEC. 7601. SUPPORT FOR THE CORPORATION FOR PUBLIC**
4 **BROADCASTING.**

5 In addition to amounts otherwise made available,
6 there is appropriated to the Corporation for Public Broad-
7 casting for fiscal year 2021, out of any money in the
8 Treasury not otherwise appropriated, \$175,000,000, to re-
9 main available until expended, to prevent, prepare for, and
10 respond to coronavirus, including for fiscal stabilization
11 grants to public telecommunications entities, as defined in
12 section 397 of the Communications Act of 1934 (47
13 U.S.C. 397), with no deduction for administrative or other
14 costs of the Corporation, to maintain programming and
15 services and preserve small and rural stations threatened
16 by declines in non-Federal revenues.

17 **TITLE VIII—COMMITTEE ON**
18 **VETERANS' AFFAIRS**

19 **SEC. 8001. FUNDING FOR CLAIMS AND APPEALS PROC-**
20 **ESSING.**

21 In addition to amounts otherwise made available,
22 there is appropriated for fiscal year 2021, out of any
23 money in the Treasury not otherwise appropriated,
24 \$272,000,000, to remain available until September 30,

1 2023, pursuant to sections 308, 310, 7101 through 7113,
2 7701, and 7703 of title 38, United States Code.

3 **SEC. 8002. FUNDING AVAILABILITY FOR MEDICAL CARE**
4 **AND HEALTH NEEDS.**

5 In addition to amounts otherwise made available,
6 there is appropriated for fiscal year 2021, out of any
7 money in the Treasury not otherwise appropriated,
8 \$13,482,000,000, to remain available until September 30,
9 2023, for allocation under chapters 17, 20, 73, and 81
10 of title 38, United States Code, of which not more than
11 \$4,000,000,000 shall be available pursuant to section
12 1703 of title 38, United States Code for health care fur-
13 nished through the Veterans Community Care program in
14 sections 1703(c)(1) and 1703(c)(5) of such title.

15 **SEC. 8003. FUNDING FOR SUPPLY CHAIN MODERNIZATION.**

16 In addition to amounts otherwise made available,
17 there is appropriated for fiscal year 2021, out of any
18 money in the Treasury not otherwise appropriated,
19 \$100,000,000, to remain available until September 30,
20 2022, for the supply chain modernization initiative under
21 sections 308, 310, and 7301(b) of title 38, United States
22 Code.

1 **SEC. 8004. FUNDING FOR STATE HOMES.**

2 In addition to amounts otherwise made available,
3 there are appropriated for fiscal year 2021, out of any
4 money in the Treasury not otherwise appropriated—

5 (1) \$500,000,000, to remain available until ex-
6 pended, for allocation under sections 8131 through
7 8137 of title 38, United States Code: and

8 (2) \$250,000,000, to remain available until
9 September 30, 2022, for a one-time only obligation
10 and expenditure to existing State extended care fa-
11 cilities for veterans in proportion to each State's
12 share of the total resident capacity in such facilities
13 as of the date of enactment of this Act where such
14 capacity includes only veterans on whose behalf the
15 Department pays a per diem payment pursuant to
16 section 1741 or 1745 of title 38, United States
17 Code.

18 **SEC. 8005. FUNDING FOR THE DEPARTMENT OF VETERANS**
19 **AFFAIRS OFFICE OF INSPECTOR GENERAL.**

20 In addition to amounts otherwise made available,
21 there is appropriated to the Office of Inspector General
22 of the Department of Veterans Affairs for fiscal year
23 2021, out of any money in the Treasury not otherwise ap-
24 propriated, \$10,000,000, to remain available until ex-
25 pended, for audits, investigations, and other oversight of

1 projects and activities carried out with funds made avail-
2 able to the Department of Veterans Affairs.

3 **SEC. 8006. COVID-19 VETERAN RAPID RETRAINING ASSIST-**
4 **ANCE PROGRAM.**

5 (a) IN GENERAL.—The Secretary of Veterans Affairs
6 shall carry out a program under which the Secretary shall
7 provide up to 12 months of retraining assistance to an
8 eligible veteran for the pursuit of a covered program of
9 education. Such retraining assistance shall be in addition
10 to any other entitlement to educational assistance or bene-
11 fits for which a veteran is, or has been, eligible.

12 (b) ELIGIBLE VETERANS.—

13 (1) IN GENERAL.—In this section, the term “el-
14 ible veteran” means a veteran who—

15 (A) as of the date of the receipt by the De-
16 partment of Veterans Affairs of an application
17 for assistance under this section, is at least 22
18 years of age but not more than 66 years of age;

19 (B) as of such date, is unemployed by rea-
20 son of the covered public health emergency, as
21 certified by the veteran;

22 (C) as of such date, is not eligible to re-
23 ceive educational assistance under chapter 30,
24 31, 32, 33, or 35 of title 38, United States

1 Code, or chapter 1606 of title 10, United States
2 Code;

3 (D) is not enrolled in any Federal or State
4 jobs program;

5 (E) is not in receipt of compensation for a
6 service-connected disability rated totally dis-
7 abling by reason of unemployability; and

8 (F) will not be in receipt of unemployment
9 compensation (as defined in section 85(b) of the
10 Internal Revenue Code of 1986), including any
11 cash benefit received pursuant to subtitle A of
12 title II of division A of the CARES Act (Public
13 Law 116–136), as of the first day on which the
14 veteran would receive a housing stipend pay-
15 ment under this section.

16 (2) TREATMENT OF VETERANS WHO TRANSFER
17 ENTITLEMENT.—For purposes of paragraph (1)(C),
18 a veteran who has transferred all of the veteran’s
19 entitlement to educational assistance under section
20 3319 of title 38, United States Code, shall be con-
21 sidered to be a veteran who is not eligible to receive
22 educational assistance under chapter 33 of such
23 title.

24 (3) FAILURE TO COMPLETE.—A veteran who
25 receives retraining assistance under this section to

1 pursue a program of education and who fails to com-
2 plete the program of education shall not be eligible
3 to receive additional assistance under this section.

4 (c) COVERED PROGRAMS OF EDUCATION.—

5 (1) IN GENERAL.—For purposes of this section,
6 a covered program of education is a program of edu-
7 cation (as such term is defined in section 3452(b) of
8 title 38, United States Code) for training, pursued
9 on a full-time or part-time basis—

10 (A) that—

11 (i) is approved under chapter 36 of
12 such title;

13 (ii) does not lead to a bachelors or
14 graduate degree; and

15 (iii) is designed to provide training for
16 a high-demand occupation, as determined
17 under paragraph (3); or

18 (B) that is a high technology program of
19 education offered by a qualified provider, under
20 the meaning given such terms in section 116 of
21 the Harry W. Colmery Veterans Educational
22 Assistance Act of 2017 (Public Law 115–48; 38
23 U.S.C. 3001 note).

24 (2) ACCREDITED PROGRAMS.—In the case of an
25 accredited program of education, the program of

1 education shall not be considered a covered program
2 of education under this section if the program has
3 received a show cause order from the accreditor of
4 the program during the five-year period preceding
5 the date of the enactment of this Act.

6 (3) DETERMINATION OF HIGH-DEMAND OCCU-
7 PATIONS.—

8 (A) INITIAL IMPLEMENTATION.—In car-
9 rying out this section, the Secretary shall use
10 the list of high-demand occupations compiled by
11 the Commissioner of Labor Statistics until the
12 final list under subparagraph (C) is complete.

13 (B) STUDY REQUIRED.—The Secretary of
14 Veterans Affairs shall enter into an agreement
15 with a federally funded research and develop-
16 ment corporation or another appropriate non-
17 Department entity for the conduct of a study to
18 determine which occupations are high-demand
19 occupations. Such study shall be completed not
20 later than 90 days after the date of the enact-
21 ment of this Act.

22 (C) FINAL LIST.—The Secretary—

23 (i) may add or remove occupation
24 from the list in use pursuant to subpara-
25 graph (A) during the 90-day period fol-

1 lowing the completion of the study required
2 by subparagraph (B);

3 (ii) shall issue a final list of high-de-
4 mand occupations for use under this sec-
5 tion by not later than 90 days after the
6 date of the completion of the study; and

7 (iii) shall make such final list publicly
8 available on a website of the Department.

9 (D) USE OF LIST.—The Secretary shall
10 use the list developed under this paragraph in
11 order to apply the requirement that retraining
12 assistance under this section is used for train-
13 ing for a high-demand occupation, but the Sec-
14 retary may remove occupations from the list as
15 the Secretary determines appropriate.

16 (4) FULL-TIME DEFINED.—For purposes of
17 this subsection, the term “full-time” has the mean-
18 ing given such term under section 3688 of title 38,
19 United States Code.

20 (d) AMOUNT OF ASSISTANCE.—

21 (1) RETRAINING ASSISTANCE.—The Secretary
22 of Veterans Affairs shall provide to an eligible vet-
23 eran pursuing a covered program of education under
24 the retraining assistance program under this section
25 an amount equal to the amount of educational as-

1 sistance payable under section 3313(c)(1)(A) of title
2 38, United States Code, for each month the veteran
3 pursues the covered program of education. Such
4 amount shall be payable directly to the educational
5 institution offering the covered program of education
6 pursued by the veteran as follows:

7 (A) 50 percent of the total amount payable
8 shall be paid when the eligible veteran begins
9 the program of education.

10 (B) 25 percent of the total amount payable
11 shall be paid when the eligible veteran com-
12 pletes the program of education.

13 (C) 25 percent of the total amount payable
14 shall be paid when the eligible veteran finds em-
15 ployment in a field related to the program of
16 education.

17 (2) FAILURE TO COMPLETE.—

18 (A) PRO-RATED PAYMENTS.—In the case
19 of a veteran who pursues a covered program of
20 education under the retraining assistance pro-
21 gram under this section, but who does not com-
22 plete the program of education, the Secretary
23 shall pay to the educational institution offering
24 such program of education a pro-rated amount
25 based on the number of months the veteran

1 pursued the program of education in accordance
2 with this paragraph.

3 (B) PAYMENT OTHERWISE DUE UPON
4 COMPLETION OF PROGRAM.—The Secretary
5 shall pay to the educational institution a pro-
6 rated amount under paragraph (1)(B) when the
7 veteran provides notice to the educational insti-
8 tution that the veteran no longer intends to
9 pursue the program of education.

10 (C) NONRECOVERY FROM VETERAN.—In
11 the case of a veteran referred to in subpara-
12 graph (A), the educational institution may not
13 seek payment from the veteran for any amount
14 that would have been payable under paragraph
15 (1)(B) had the veteran completed the program
16 of education.

17 (D) PAYMENT DUE UPON EMPLOYMENT.—

18 (i) VETERANS WHO FIND EMPLOY-
19 MENT.—In the case of a veteran referred
20 to in subparagraph (A) who finds employ-
21 ment in a field related to the program of
22 education during the 180-day period begin-
23 ning on the date on which the veteran
24 withdraws from the program of education,
25 the Secretary shall pay to the educational

1 institution a pro-rated amount under para-
2 graph (1)(C) when the veteran finds such
3 employment.

4 (ii) VETERANS WHO DO NOT FIND EM-
5 PLOYMENT.—In the case of a veteran re-
6 ferred to in subparagraph (A) who does
7 not find employment in a field related to
8 the program of education during the 180-
9 day period beginning on the date on which
10 the veteran withdraws from the program of
11 education—

12 (I) the Secretary shall not make
13 a payment to the educational institu-
14 tion under paragraph (1)(C); and

15 (II) the educational institution
16 may not seek payment from the vet-
17 eran for any amount that would have
18 been payable under paragraph (1)(C)
19 had the veteran found employment
20 during such 180-day period.

21 (3) HOUSING STIPEND.—For each month that
22 an eligible veteran pursues a covered program of
23 education under the retraining assistance program
24 under this section, the Secretary shall pay to the

1 veteran a monthly housing stipend in an amount
2 equal to—

3 (A) in the case of a covered program of
4 education leading to a degree, or a covered pro-
5 gram of education not leading to a degree, at
6 an institution of higher learning (as that term
7 is defined in section 3452(f) of title 38, United
8 States Code) pursued on more than a half-time
9 basis, the amount specified under subsection
10 (c)(1)(B) of section 3313 of title 38, United
11 States Code;

12 (B) in the case of a covered program of
13 education other than a program of education
14 leading to a degree at an institution other than
15 an institution of higher learning pursued on
16 more than a half-time basis, the amount speci-
17 fied under subsection (g)(3)(A)(ii) of such sec-
18 tion; or

19 (C) in the case of a covered program of
20 education pursued on less than a half-time
21 basis, or a covered program of education pur-
22 sued solely through distance learning on more
23 than a half-time basis, the amount specified
24 under subsection (c)(1)(B)(iii) of such section.

1 (4) FAILURE TO FIND EMPLOYMENT.—The
2 Secretary shall not make a payment under para-
3 graph (1)(C) with respect to an eligible veteran who
4 completes or fails to complete a program of edu-
5 cation under the retraining assistance program
6 under this section if the veteran fails to find employ-
7 ment in a field related to the program of education
8 within the 180-period beginning on the date on
9 which the veteran withdraws from or completes the
10 program.

11 (e) NO TRANSFERABILITY.—Retraining assistance
12 provided under this section may not be transferred to an-
13 other individual.

14 (f) LIMITATION.—Not more than 17,250 eligible vet-
15 erans may receive retraining assistance under this section.

16 (g) TERMINATION.—No retraining assistance may be
17 paid under this section after the date that is 21 months
18 after the date of the enactment of this Act.

19 (h) FUNDING.—In addition to amounts otherwise
20 available there is appropriated to the Department of Vet-
21 erans Affairs for fiscal year 2021, out of any money in
22 the Treasury not otherwise appropriated, \$386,000,000,
23 to remain available until expended, to carry out this sec-
24 tion.

1 **SEC. 8007. PROHIBITION ON COPAYMENTS AND COST SHAR-**
2 **ING FOR VETERANS DURING EMERGENCY RE-**
3 **LATING TO COVID-19.**

4 (a) IN GENERAL.—The Secretary of Veterans Af-
5 fairs—

6 (1) shall provide for any copayment or other
7 cost sharing with respect to health care under the
8 laws administered by the Secretary received by a
9 veteran during the period specified in subsection (b);
10 and

11 (2) shall reimburse any veteran who paid a co-
12 payment or other cost sharing for health care under
13 the laws administered by the Secretary received by
14 a veteran during such period the amount paid by the
15 veteran.

16 (b) PERIOD SPECIFIED.—The period specified in this
17 subsection is the period beginning on April 6, 2020, and
18 ending on September 30, 2021.

19 (c) FUNDING.—In addition to amounts otherwise
20 available, there is appropriated to the Secretary of Vet-
21 erans Affairs for fiscal year 2021, out of any money in
22 the Treasury not otherwise appropriated, \$2,000,000,000,
23 to remain available until expended, to carry out this sec-
24 tion, except for health care furnished pursuant to section
25 1703(c)(2)-(c)(4) of title 38, United States Code.

1 **SEC. 8008. EMERGENCY DEPARTMENT OF VETERANS AF-**
2 **FAIRS EMPLOYEE LEAVE FUND.**

3 (a) ESTABLISHMENT; APPROPRIATION.—There is es-
4 tablished in the Treasury the Emergency Department of
5 Veterans Affairs Employee Leave Fund (in this section
6 referred to as the “Fund”), to be administered by the Sec-
7 retary of Veterans Affairs, for the purposes set forth in
8 subsection (b). In addition to amounts otherwise available,
9 there is appropriated for fiscal year 2021, out of any
10 money in the Treasury not otherwise appropriated,
11 \$80,000,000, which shall be deposited into the Fund and
12 remain available through September 20, 2022.

13 (b) PURPOSE.—Amounts in the Fund shall be avail-
14 able for payment to the Department of Veterans Affairs
15 for the use of paid leave by any covered employee who
16 is unable to work because the employee—

17 (1) is subject to a Federal, State, or local quar-
18 antine or isolation order related to COVID–19;

19 (2) has been advised by a health care provider
20 to self-quarantine due to concerns related to
21 COVID–19;

22 (3) is caring for an individual who is subject to
23 such an order or has been so advised;

24 (4) is experiencing symptoms of COVID–19
25 and seeking a medical diagnosis;

1 (5) is caring for a son or daughter of such em-
2 ployee if the school or place of care of the son or
3 daughter has been closed, if the school of such son
4 or daughter requires or makes optional a virtual
5 learning instruction model or requires or makes op-
6 tional a hybrid of in-person and virtual learning in-
7 struction models, or the child care provider of such
8 son or daughter is unavailable, due to COVID-19
9 precautions;

10 (6) is experiencing any other substantially simi-
11 lar condition;

12 (7) is caring for a family member with a mental
13 or physical disability or who is 55 years of age or
14 older and incapable of self-care, without regard to
15 whether another individual other than the employee
16 is available to care for such family member, if the
17 place of care for such family member is closed or the
18 direct care provider is unavailable due to COVID-
19 19; or

20 (8) is obtaining immunization related to
21 COVID-19 or to recover from any injury, disability,
22 illness, or condition related to such immunization.

23 (c) LIMITATIONS.—

24 (1) PERIOD OF AVAILABILITY.—Paid leave
25 under this section may only be provided to and used

1 by a covered employee during the period beginning
2 on the date of enactment of this Act and ending on
3 September 30, 2021.

4 (2) TOTAL HOURS; AMOUNT.—Paid leave under
5 this section—

6 (A) shall be provided to a covered employee
7 in an amount not to exceed 600 hours of paid
8 leave for each full-time employee, and in the
9 case of a part-time employee, employee on an
10 uncommon tour of duty, or employee with a
11 seasonal work schedule, in an amount not to ex-
12 ceed the proportional equivalent of 600 hours to
13 the extent amounts in the Fund remain avail-
14 able for reimbursement;

15 (B) shall be paid at the same hourly rate
16 as other leave payments; and

17 (C) may not be provided to a covered em-
18 ployee if the leave would result in payments
19 greater than \$2,800 in aggregate for any bi-
20 weekly pay period for a full-time employee, or
21 a proportionally equivalent biweekly limit for a
22 part-time employee.

23 (3) RELATIONSHIP TO OTHER LEAVE.—Paid
24 leave under this section—

1 (A) is in addition to any other leave pro-
2 vided to a covered employee; and

3 (B) may not be used by a covered em-
4 ployee concurrently with any other paid leave.

5 (4) CALCULATION OF RETIREMENT BENEFIT.—

6 Any paid leave provided to a covered employee under
7 this section shall reduce the total service used to cal-
8 culate any Federal civilian retirement benefit.

9 (d) COVERED EMPLOYEE DEFINED.—In this section,
10 the term “covered employee” means an employee of the
11 Department of Veterans Affairs appointed under chapter
12 74 of title 38, United States Code.

13 **TITLE IX—COMMITTEE ON**
14 **FINANCE**
15 **Subtitle A—Crisis Support for**
16 **Unemployed Workers**
17 **PART 1—EXTENSION OF CARES ACT**
18 **UNEMPLOYMENT PROVISIONS**

19 **SEC. 9011. EXTENSION OF PANDEMIC UNEMPLOYMENT AS-**
20 **SISTANCE.**

21 (a) IN GENERAL.—Section 2102(c) of the CARES
22 Act (15 U.S.C. 9021(c)) is amended—

23 (1) in paragraph (1)—

24 (A) by striking “paragraphs (2) and (3)”
25 and inserting “paragraph (2)”; and

1 (B) in subparagraph (A)(ii), by striking
2 “March 14, 2021” and inserting “August 29,
3 2021”; and

4 (2) by striking paragraph (3) and redesignating
5 paragraph (4) as paragraph (3).

6 (b) INCREASE IN NUMBER OF WEEKS.—Section
7 2102(c)(2) of such Act (15 U.S.C. 9021(c)(2)) is amend-
8 ed—

9 (1) by striking “50 weeks” and inserting “74
10 weeks”; and

11 (2) by striking “50-week period” and inserting
12 “74-week period”.

13 (c) HOLD HARMLESS FOR PROPER ADMINISTRA-
14 TION.—In the case of an individual who is eligible to re-
15 ceive pandemic unemployment assistance under section
16 2102 of the CARES Act (15 U.S.C. 9021) as of the day
17 before the date of enactment of this Act and on the date
18 of enactment of this Act becomes eligible for pandemic
19 emergency unemployment compensation under section
20 2107 of the CARES Act (15 U.S.C. 9025) by reason of
21 the amendments made by section 9016(b) of this title, any
22 payment of pandemic unemployment assistance under
23 such section 2102 made after the date of enactment of
24 this Act to such individual during an appropriate period
25 of time, as determined by the Secretary of Labor, that

1 should have been made under such section 2107 shall not
2 be considered to be an overpayment of assistance under
3 such section 2102, except that an individual may not re-
4 ceive payment for assistance under section 2102 and a
5 payment for assistance under section 2107 for the same
6 week of unemployment.

7 (d) EFFECTIVE DATE.—The amendments made by
8 subsections (a) and (b) shall apply as if included in the
9 enactment of the CARES Act (Public Law 116–136), ex-
10 cept that no amount shall be payable by virtue of such
11 amendments with respect to any week of unemployment
12 commencing before the date of the enactment of this Act.

13 **SEC. 9012. EXTENSION OF EMERGENCY UNEMPLOYMENT**
14 **RELIEF FOR GOVERNMENTAL ENTITIES AND**
15 **NONPROFIT ORGANIZATIONS.**

16 (a) IN GENERAL.—Section 903(i)(1)(D) of the Social
17 Security Act (42 U.S.C. 1103(i)(1)(D)) is amended by
18 striking “March 14, 2021” and inserting “August 29,
19 2021”.

20 (b) INCREASE IN REIMBURSEMENT RATE.—Section
21 903(i)(1)(B) of such Act (42 U.S.C. 1103(i)(1)(B)) is
22 amended—

23 (1) in the first sentence, by inserting “and ex-
24 cept as otherwise provided in this subparagraph”

1 after “as determined by the Secretary of Labor”;
2 and

3 (2) by inserting after the first sentence the fol-
4 lowing: “With respect to the amounts of such com-
5 pensation paid for weeks of unemployment beginning
6 after March 31, 2021, and ending on or before Au-
7 gust 29, 2021, the preceding sentence shall be ap-
8 plied by substituting ‘75 percent’ for ‘one-half.’”.

9 **SEC. 9013. EXTENSION OF FEDERAL PANDEMIC UNEMPLOY-**
10 **MENT COMPENSATION.**

11 (a) IN GENERAL.—Section 2104(e)(2) of the CARES
12 Act (15 U.S.C. 9023(e)(2)) is amended by striking
13 “March 14, 2021” and inserting “August 29, 2021”.

14 (b) AMOUNT.—Section 2104(b)(3)(A) of such Act
15 (15 U.S.C. 9023(b)(3)(A)) is amended by adding at the
16 end the following:

17 “(iii) For weeks of unemployment
18 ending after March 14, 2021, and ending
19 on or before August 29, 2021, \$400.”.

1 **SEC. 9014. EXTENSION OF FULL FEDERAL FUNDING OF THE**
2 **FIRST WEEK OF COMPENSABLE REGULAR**
3 **UNEMPLOYMENT FOR STATES WITH NO WAIT-**
4 **ING WEEK.**

5 (a) IN GENERAL.—Section 2105(e)(2) of the CARES
6 Act (15 U.S.C. 9024(e)(2)) is amended by striking
7 “March 14, 2021” and inserting “August 29, 2021”.

8 (b) FULL REIMBURSEMENT.—Paragraph (3) of sec-
9 tion 2105(e) of such Act (15 U.S.C. 9024(c)) is repealed
10 and such section shall be applied to weeks of unemploy-
11 ment to which an agreement under section 2105 of such
12 Act applies as if such paragraph had not been enacted.

13 **SEC. 9015. EXTENSION OF EMERGENCY STATE STAFFING**
14 **FLEXIBILITY.**

15 If a State modifies its unemployment compensation
16 law and policies, subject to the succeeding sentence, with
17 respect to personnel standards on a merit basis on an
18 emergency temporary basis as needed to respond to the
19 spread of COVID–19, such modifications shall be dis-
20 regarded for the purposes of applying section 303 of the
21 Social Security Act and section 3304 of the Internal Rev-
22 enue Code of 1986 to such State law. Such modifications
23 shall only apply through August 29, 2021, and shall be
24 limited to engaging of temporary staff, rehiring of retirees
25 or former employees on a non-competitive basis, and other

1 temporary actions to quickly process applications and
2 claims.

3 **SEC. 9016. EXTENSION OF PANDEMIC EMERGENCY UNEM-**
4 **PLOYMENT COMPENSATION.**

5 (a) IN GENERAL.—Section 2107(g) of the CARES
6 Act (15 U.S.C. 9025(g)) is amended to read as follows:

7 “(g) APPLICABILITY.—An agreement entered into
8 under this section shall apply to weeks of unemployment—

9 (1) beginning after the date on which such
10 agreement is entered into; and

11 (2) ending on or before August 29, 2021.”

12 (b) INCREASE IN NUMBER OF WEEKS.—Section
13 2107(b)(2) of such Act (15 U.S.C. 9025(b)(2)) is amend-
14 ed by striking “24” and inserting “48”.

15 (c) COORDINATION OF PANDEMIC EMERGENCY UN-
16 EMPLOYMENT COMPENSATION WITH EXTENDED COM-
17 PENSATION.—Section 2107(a)(5)(B) of such Act (15
18 U.S.C. 9025(a)(5)(B)) is amended by inserting “or for the
19 week that includes the date of enactment of the American
20 Rescue Plan Act of 2021 (without regard to the amend-
21 ments made by subsections (a) and (b) of section 9016
22 of such Act)” after “2020”.

23 (d) EFFECTIVE DATE.—The amendments made by
24 this section shall apply as if included in the enactment
25 of the CARES Act (Public Law 116–136), except that no

1 amount shall be payable by virtue of such amendments
2 with respect to any week of unemployment commencing
3 before the date of the enactment of this Act.

4 **SEC. 9017. EXTENSION OF TEMPORARY FINANCING OF**
5 **SHORT-TIME COMPENSATION PAYMENTS IN**
6 **STATES WITH PROGRAMS IN LAW.**

7 Section 2108(b)(2) of the CARES Act (15 U.S.C.
8 9026(b)(2)) is amended by striking “March 14, 2021”
9 and inserting “August 29, 2021”.

10 **SEC. 9018. EXTENSION OF TEMPORARY FINANCING OF**
11 **SHORT-TIME COMPENSATION AGREEMENTS**
12 **FOR STATES WITHOUT PROGRAMS IN LAW.**

13 Section 2109(d)(2) of the CARES Act (15 U.S.C.
14 9027(d)(2)) is amended by striking “March 14, 2021”
15 and inserting “August 29, 2021”.

16 **PART 2—EXTENSION OF FFCRA UNEMPLOYMENT**
17 **PROVISIONS**

18 **SEC. 9021. EXTENSION OF TEMPORARY ASSISTANCE FOR**
19 **STATES WITH ADVANCES.**

20 Section 1202(b)(10)(A) of the Social Security Act
21 (42 U.S.C. 1322(b)(10)(A)) is amended by striking
22 “March 14, 2021” and inserting “August 29, 2021”.

1 **SEC. 9022. EXTENSION OF FULL FEDERAL FUNDING OF EX-**
2 **TENDED UNEMPLOYMENT COMPENSATION.**

3 Section 4105 of the Families First Coronavirus Re-
4 sponse Act (26 U.S.C. 3304 note) is amended by striking
5 “March 14, 2021” each place it appears and inserting
6 “August 29, 2021”.

7 **PART 3—DEPARTMENT OF LABOR FUNDING FOR**
8 **TIMELY, ACCURATE, AND EQUITABLE PAYMENT**
9 **SEC. 9031. FUNDING FOR ADMINISTRATION.**

10 In addition to amounts otherwise available, there is
11 appropriated to the Employment and Training Adminis-
12 tration of the Department of Labor for fiscal year 2021,
13 out of any money in the Treasury not otherwise appro-
14 priated, \$8,000,000, to remain available until expended,
15 for necessary expenses to carry out Federal activities re-
16 lating to the administration of unemployment compensa-
17 tion programs.

18 **SEC. 9032. FUNDING FOR FRAUD PREVENTION, EQUITABLE**
19 **ACCESS, AND TIMELY PAYMENT TO ELIGIBLE**
20 **WORKERS.**

21 (a) IN GENERAL.—In addition to amounts otherwise
22 available, there is appropriated to the Secretary of Labor
23 for fiscal year 2021, out of any money in the Treasury
24 not otherwise appropriated, \$2,000,000,000, to remain
25 available until expended, to detect and prevent fraud, pro-
26 mote equitable access, and ensure the timely payment of

1 benefits with respect to unemployment insurance pro-
2 grams, including programs extended under this subtitle.

3 (b) USE OF FUNDS.—Amounts made available under
4 subsection (a) may be used—

5 (1) for Federal administrative costs related to
6 the purposes described in subsection (a);

7 (2) for systemwide infrastructure investment
8 and development related to such purposes; and

9 (3) to make grants to States or territories ad-
10 ministering unemployment insurance programs de-
11 scribed in subsection (a) for such purposes, includ-
12 ing the establishment of procedures or the building
13 of infrastructure to verify or validate identity, imple-
14 ment Federal guidance regarding fraud detection
15 and prevention, and accelerate claims processing or
16 process claims backlogs due to the pandemic.

17 (c) RESTRICTIONS ON GRANTS TO STATES AND TER-
18 RITORIES.—As a condition of receiving a grant under sub-
19 section (b)(3), the Secretary may require that a State or
20 territory receiving such a grant shall—

21 (1) use such program integrity tools as the Sec-
22 retary may specify; and

23 (2) as directed by the Secretary, conduct user
24 accessibility testing on any new system developed by
25 the Secretary pursuant to subsection (b)(2).

1 **Subtitle B—Emergency Assistance**
2 **to Families Through Home Vis-**
3 **iting Programs**

4 **SEC. 9101. EMERGENCY ASSISTANCE TO FAMILIES**
5 **THROUGH HOME VISITING PROGRAMS.**

6 Title V of the Social Security Act (42 U.S.C. 701-
7 713) is amended by inserting after section 511 the fol-
8 lowing:

9 **“SEC. 511A. EMERGENCY ASSISTANCE TO FAMILIES**
10 **THROUGH HOME VISITING PROGRAMS.**

11 “(a) SUPPLEMENTAL APPROPRIATION.—In addition
12 to amounts otherwise appropriated, out of any money in
13 the Treasury of the United States not otherwise appro-
14 priated, there are appropriated to the Secretary
15 \$150,000,000, to remain available through September 30,
16 2022, to enable eligible entities to conduct programs in
17 accordance with section 511 and subsection (c) of this sec-
18 tion.

19 “(b) ELIGIBILITY FOR FUNDS.—To be eligible to re-
20 ceive funds made available by subsection (a) of this sec-
21 tion, an entity shall—

22 “(1) as of the date of the enactment of this sec-
23 tion, be conducting a program under section 511;

24 “(2) ensure the modification of grants, con-
25 tracts, and other agreements, as applicable, executed

1 under section 511 under which the program is con-
2 ducted as are necessary to provide that, during the
3 period that begins with the date of the enactment of
4 this section and ends with the end of the 2nd suc-
5 ceeding fiscal year after the funds are awarded, the
6 entity shall—

7 “(A) not reduce funding for, or staffing
8 levels of, the program on account of reduced en-
9 rollment in the program; and

10 “(B) when using funds to provide emer-
11 gency supplies to eligible families receiving
12 grant services under section 511, ensure coordi-
13 nation with local diaper banks to the extent
14 practicable; and

15 “(3) reaffirm that, in conducting the program,
16 the entity will focus on priority populations (as de-
17 fined in section 511(d)(4)).

18 “(c) USES OF FUNDS.—An entity to which funds are
19 provided under this section shall use the funds—

20 “(1) to serve families with home visits or with
21 virtual visits, that may be conducted by the use of
22 electronic information and telecommunications tech-
23 nologies, in a service delivery model described in sec-
24 tion 511(d)(3)(A);

1 “(2) to pay hazard pay or other additional staff
2 costs associated with providing home visits or ad-
3 ministration for programs funded under section 511;

4 “(3) to train home visitors employed by the en-
5 tity in conducting a virtual home visit and in emer-
6 gency preparedness and response planning for fami-
7 lies served, and may include training on how to safe-
8 ly conduct intimate partner violence screenings, and
9 training on safety and planning for families served
10 to support the family outcome improvements listed
11 in section 511(d)(2)(B);

12 “(4) for the acquisition by families served by
13 programs under section 511 of such technological
14 means as are needed to conduct and support a vir-
15 tual home visit;

16 “(5) to provide emergency supplies (such as
17 diapers and diapering supplies including diaper
18 wipes and diaper cream, necessary to ensure that a
19 child using a diaper is properly cleaned and pro-
20 tected from diaper rash, formula, food, water, hand
21 soap and hand sanitizer) to an eligible family (as de-
22 fined in section 511(k)(2));

23 “(6) to coordinate with and provide reimburse-
24 ment for supplies to diaper banks when using such

1 entities to provide emergency supplies specified in
2 paragraph (5); or

3 “(7) to provide prepaid grocery cards to an eli-
4 gible family (as defined in section 511(k)(2)) partici-
5 pating in the maternal, infant, and early childhood
6 home visiting program under section 511 for the
7 purpose of enabling the family to meet the emer-
8 gency needs of the family.”.

9 **Subtitle C—Emergency Assistance**
10 **to Children and Families**

11 **SEC. 9201. PANDEMIC EMERGENCY ASSISTANCE.**

12 Section 403 of the Social Security Act (42 U.S.C.
13 603) is amended by adding at the end the following:

14 “(c) PANDEMIC EMERGENCY ASSISTANCE.—

15 “(1) APPROPRIATION.—In addition to amounts
16 otherwise available, there is appropriated for fiscal
17 year 2021, out of any money in the Treasury of the
18 United States not otherwise appropriated,
19 \$1,000,000,000, to remain available until expended,
20 to carry out this subsection.

21 “(2) RESERVATION OF FUNDS FOR TECHNICAL
22 ASSISTANCE.—Of the amount specified in paragraph
23 (1), the Secretary shall reserve \$2,000,000 for ad-
24 ministrative expenses and the provision of technical

1 assistance to States and Indian tribes with respect
2 to the use of funds provided under this subsection.

3 “(3) ALLOTMENTS.—

4 “(A) 50 STATES AND THE DISTRICT OF
5 COLUMBIA.—

6 “(i) TOTAL AMOUNT TO BE ALLOT-
7 TED.—The Secretary shall allot a total of
8 92.5 percent of the amount specified in
9 paragraph (1) that is not reserved under
10 paragraph (2) among the States that are
11 not a territory and that are operating a
12 program funded under this part, in accord-
13 ance with clause (ii) of this subparagraph.

14 “(ii) ALLOTMENT FORMULA.—The
15 Secretary shall allot to each such State the
16 sum of the following percentages of the
17 total amount described in clause (i):

18 “(I) 50 percent, multiplied by—

19 “(aa) the population of chil-
20 dren in the State, determined on
21 the basis of the most recent pop-
22 ulation estimates as determined
23 by the Bureau of the Census; di-
24 vided by

1 “(bb) the total population of
2 children in the States that are
3 not territories, as so determined;
4 plus
5 “(II) 50 percent, multiplied by—
6 “(aa) the total amount ex-
7 pended by the State for basic as-
8 sistance, non-recurrent short
9 term benefits, and emergency as-
10 sistance in fiscal year 2019, as
11 reported by the State under sec-
12 tion 411; divided by
13 “(bb) the total amount ex-
14 pended by the States that are not
15 territories for basic assistance,
16 non-recurrent short term bene-
17 fits, and emergency assistance in
18 fiscal year 2019, as so reported
19 by the States.

20 “(B) TERRITORIES AND INDIAN TRIBES.—
21 The Secretary shall allot among the territories
22 and Indian tribes otherwise eligible for a grant
23 under this part such portions of 7.5 percent of
24 the amount specified in paragraph (1) that are
25 not reserved under paragraph (2) as the Sec-

1 retary deems appropriate based on the needs of
2 the territory or Indian tribe involved.

3 “(C) EXPENDITURE COMMITMENT RE-
4 QUIREMENT.—To receive the full amount of
5 funding payable under this subsection, a State
6 or Indian tribe shall inform the Secretary as to
7 whether it intends to use all of its allotment
8 under this paragraph and provide that informa-
9 tion—

10 “(i) in the case of a State that is not
11 a territory, within 45 days after the date
12 of the enactment of this subsection; or

13 “(ii) in the case of a territory or an
14 Indian tribe, within 90 days after such
15 date of enactment.

16 “(4) GRANTS.—

17 “(A) IN GENERAL.—The Secretary shall
18 provide funds to each State and Indian tribe to
19 which an amount is allotted under paragraph
20 (3), from the amount so allotted.

21 “(B) TREATMENT OF UNUSED FUNDS.—

22 “(i) REALLOTMENT.—The Secretary
23 shall reallocate in accordance with paragraph
24 (3) all funds provided to any State or In-
25 dian tribe under this subsection that are

1 unused, among the other States and In-
2 dian tribes eligible for funds under this
3 subsection. For purposes of paragraph (3),
4 the Secretary shall treat the funds as if in-
5 cluded in the amount specified in para-
6 graph (1).

7 “(ii) PROVISION.—The Secretary shall
8 provide funds to each such other State or
9 Indian tribe in an amount equal to the
10 amount so reallocated.

11 “(5) RECIPIENT OF FUNDS PROVIDED FOR TER-
12 RITORIES.—In the case of a territory not operating
13 a program funded under this part, the Secretary
14 shall provide the funds required to be provided to
15 the territory under this subsection, to the agency
16 that administers the bulk of local human services
17 programs in the territory.

18 “(6) USE OF FUNDS.—

19 “(A) IN GENERAL.—A State or Indian
20 tribe to which funds are provided under this
21 subsection may use the funds only for non-re-
22 current short term benefits, whether in the
23 form of cash or in other forms.

24 “(B) LIMITATION ON USE FOR ADMINIS-
25 TRATIVE EXPENSES.—A State to which funds

1 are provided under this subsection shall not ex-
2 pend more than 15 percent of the funds for ad-
3 ministrative purposes.

4 “(C) NONSUPPLANTATION.—Funds pro-
5 vided under this subsection shall be used to
6 supplement and not supplant other Federal,
7 State, or tribal funds for services and activities
8 that promote the purposes of this part.

9 “(D) EXPENDITURE DEADLINE.—

10 “(i) IN GENERAL.—Except as pro-
11 vided in clause (ii), a State or Indian tribe
12 to which funds are provided under this
13 subsection shall expend the funds not later
14 than the end of fiscal year 2022.

15 “(ii) EXCEPTION FOR REALLOTTED
16 FUNDS.—A State or Indian tribe to which
17 funds are provided under paragraph (4)(B)
18 shall expend the funds within 12 months
19 after receipt.

20 “(7) SUSPENSION OF TERRITORY SPENDING
21 CAP.—Section 1108 shall not apply with respect to
22 any funds provided under this subsection.

23 “(8) DEFINITIONS.—In this subsection:

24 “(A) APPLICABLE PERIOD.—The term ‘ap-
25 plicable period’ means the period that begins

1 with April 1, 2021, and ends with September
2 30, 2022.

3 “(B) NON-RECURRENT SHORT TERM BEN-
4 EFITS.—The term ‘non-recurrent short term
5 benefits’ has the meaning given the term in
6 OMB approved Form ACF-196R, published on
7 July 31, 2014.

8 “(C) STATE.—The term ‘State’ means the
9 50 States of the United States, the District of
10 Columbia, and the territories.

11 “(D) TERRITORY.—The term ‘territory’
12 means the Commonwealth of Puerto Rico, the
13 United States Virgin Islands, Guam, American
14 Samoa, and the Commonwealth of the Northern
15 Mariana Islands.”.

16 **Subtitle D—Elder Justice and**
17 **Support Guarantee**

18 **SEC. 9301. ADDITIONAL FUNDING FOR AGING AND DIS-**
19 **ABILITY SERVICES PROGRAMS.**

20 Subtitle A of title XX of the Social Security Act (42
21 U.S.C. 1397-1397h) is amended by adding at the end the
22 following:

1 **“SEC. 2010. ADDITIONAL FUNDING FOR AGING AND DIS-**
2 **ABILITY SERVICES PROGRAMS.**

3 “(a) APPROPRIATION.—In addition to amounts oth-
4 erwise available, there is appropriated for fiscal year 2021,
5 out of any money in the Treasury not otherwise appro-
6 priated, \$276,000,000, to remain available until expended,
7 to carry out the programs described in subtitle B.

8 “(b) USE OF FUNDS.—Of the amounts made avail-
9 able by subsection (a)—

10 “(1) \$88,000,000 shall be made available to
11 carry out the programs described in subtitle B in fis-
12 cal year 2021, of which not less than an amount
13 equal to \$100,000,000 minus the amount pre-
14 viously provided in fiscal year 2021 to carry out sec-
15 tion 2042(b) shall be made available to carry out
16 such section; and

17 “(2) \$188,000,000 shall be made available to
18 carry out the programs described in subtitle B in fis-
19 cal year 2022, of which not less than \$100,000,000
20 shall be for activities described in section 2042(b).”.

1 **Subtitle E—Support to Skilled**
2 **Nursing Facilities in Response**
3 **to COVID-19**

4 **SEC. 9401. PROVIDING FOR INFECTION CONTROL SUPPORT**
5 **TO SKILLED NURSING FACILITIES THROUGH**
6 **CONTRACTS WITH QUALITY IMPROVEMENT**
7 **ORGANIZATIONS.**

8 Section 1862(g) of the Social Security Act (42 U.S.C.
9 1395y(g)) is amended—

10 (1) by striking “The Secretary” and inserting

11 “(1) The Secretary”; and

12 (2) by adding at the end the following new
13 paragraph:

14 “(2) In addition to any funds otherwise available,
15 there are appropriated to the Secretary, out of any monies
16 in the Treasury not otherwise obligated, \$200,000,000, to
17 remain available until expended, for purposes of requiring
18 multiple organizations described in paragraph (1) to pro-
19 vide to skilled nursing facilities (as defined in section
20 1819(a)), infection control and vaccination uptake support
21 relating to the prevention or mitigation of COVID-19, as
22 determined appropriate by the Secretary.”.

1 **SEC. 9402. FUNDING FOR STRIKE TEAMS FOR RESIDENT**
2 **AND EMPLOYEE SAFETY IN SKILLED NURS-**
3 **ING FACILITIES.**

4 Section 1819 of the Social Security Act (42 U.S.C.
5 1395i-3) is amended by adding at the end the following
6 new subsection:

7 “(k) **FUNDING FOR STRIKE TEAMS.**—In addition to
8 amounts otherwise available, there is appropriated to the
9 Secretary, out of any monies in the Treasury not otherwise
10 appropriated, \$250,000,000, to remain available until ex-
11 pended, for purposes of allocating such amount among the
12 States (including the District of Columbia and each terri-
13 tory of the United States) for such a State to establish
14 and implement a strike team that will be deployed to a
15 skilled nursing facility in the State with diagnosed or sus-
16 pected cases of COVID-19 among residents or staff for
17 the purposes of assisting with clinical care, infection con-
18 trol, or staffing during the emergency period described in
19 section 1135(g)(1)(B) and the 1-year period immediately
20 following the end of such emergency period.”.

21 **Subtitle F—Preserving Health**
22 **Benefits for Workers**

23 **SEC. 9501. PRESERVING HEALTH BENEFITS FOR WORKERS.**

24 (a) **PREMIUM ASSISTANCE FOR COBRA CONTINU-**
25 **ATION COVERAGE FOR INDIVIDUALS AND THEIR FAMI-**
26 **LIES.**—

1 (1) PROVISION OF PREMIUM ASSISTANCE.—

2 (A) REDUCTION OF PREMIUMS PAY-
3 ABLE.—In the case of any premium for a pe-
4 riod of coverage during the period beginning on
5 the first day of the first month beginning after
6 the date of the enactment of this Act, and end-
7 ing on September 30, 2021, for COBRA con-
8 tinuation coverage with respect to any assist-
9 ance eligible individual described in paragraph
10 (3), such individual shall be treated for pur-
11 poses of any COBRA continuation provision as
12 having paid the amount of such premium if
13 such individual pays (or any person other than
14 such individual's employer pays on behalf of
15 such individual) 15 percent of the amount of
16 such premium.

17 (B) PLAN ENROLLMENT OPTION.—

18 (i) IN GENERAL.—Notwithstanding
19 the COBRA continuation provisions, any
20 assistance eligible individual who is en-
21 rolled in a group health plan offered by a
22 plan sponsor may, not later than 90 days
23 after the date of notice of the plan enroll-
24 ment option described in this subpara-
25 graph, elect to enroll in coverage under a

1 plan offered by such plan sponsor that is
2 different than coverage under the plan in
3 which such individual was enrolled at the
4 time, in the case of any assistance eligible
5 individual described in paragraph (3), the
6 qualifying event specified in section 603(2)
7 of the Employee Retirement Income Secu-
8 rity Act of 1974, section 4980B(f)(3)(B)
9 of the Internal Revenue Code of 1986, or
10 section 2203(2) of the Public Health Serv-
11 ice Act, except for the voluntary termi-
12 nation of such individual's employment by
13 such individual, occurred, and such cov-
14 erage shall be treated as COBRA continu-
15 ation coverage for purposes of the applica-
16 ble COBRA continuation coverage provi-
17 sion.

18 (ii) REQUIREMENTS.—Any assistance
19 eligible individual may elect to enroll in
20 different coverage as described in clause (i)
21 only if—

22 (I) the employer involved has
23 made a determination that such em-
24 ployer will permit such assistance eli-
25 gible individual to enroll in different

1 coverage as provided under this sub-
2 paragraph;

3 (II) the premium for such dif-
4 ferent coverage does not exceed the
5 premium for coverage in which such
6 individual was enrolled at the time
7 such qualifying event occurred;

8 (III) the different coverage in
9 which the individual elects to enroll is
10 coverage that is also offered to simi-
11 larly situated active employees of the
12 employer at the time at which such
13 election is made; and

14 (IV) the different coverage in
15 which the individual elects to enroll is
16 not—

17 (aa) coverage that provides
18 only excepted benefits as defined
19 in section 9832(c) of the Internal
20 Revenue Code of 1986, section
21 733(c) of the Employee Retirement
22 Income Security Act of
23 1974, and section 2791(c) of the
24 Public Health Service Act;

1 (bb) a qualified small em-
2 ployer health reimbursement ar-
3 rangement (as defined in section
4 9831(d)(2) of the Internal Rev-
5 enue Code of 1986); or

6 (cc) a flexible spending ar-
7 rangement (as defined in section
8 106(c)(2) of the Internal Rev-
9 enue Code of 1986).

10 (2) LIMITATION OF PERIOD OF PREMIUM AS-
11 SISTANCE.—

12 (A) ELIGIBILITY FOR ADDITIONAL COV-
13 ERAGE.—Paragraph (1)(A) shall not apply with
14 respect to any assistance eligible individual de-
15 scribed in paragraph (3) for months of coverage
16 beginning on or after the earlier of—

17 (i) the first date that such individual
18 is eligible for coverage under any other
19 group health plan (other than coverage
20 consisting of only excepted benefits (as de-
21 fined in section 9832(c) of the Internal
22 Revenue Code of 1986, section 733(c) of
23 the Employee Retirement Income Security
24 Act of 1974, and section 2791(c) of the
25 Public Health Service Act), coverage under

1 a flexible spending arrangement (as de-
2 fined in section 106(c)(2) of the Internal
3 Revenue Code of 1986), coverage under a
4 qualified small employer health reimburse-
5 ment arrangement (as defined in section
6 9831(d)(2) of the Internal Revenue Code
7 of 1986)), or eligible for benefits under the
8 Medicare program under title XVIII of the
9 Social Security Act; or

10 (ii) the earlier of—

11 (I) the date following the expira-
12 tion of the maximum period of con-
13 tinuation coverage required under the
14 applicable COBRA continuation cov-
15 erage provision; or

16 (II) the date following the expira-
17 tion of the period of continuation cov-
18 erage allowed under paragraph
19 (4)(B)(ii).

20 (B) NOTIFICATION REQUIREMENT.—Any
21 assistance eligible individual shall notify the
22 group health plan with respect to which para-
23 graph (1)(A) applies if such paragraph ceases
24 to apply by reason of clause (i) of subparagraph
25 (A) (as applicable). Such notice shall be pro-

1 vided to the group health plan in such time and
2 manner as may be specified by the Secretary of
3 Labor.

4 (3) ASSISTANCE ELIGIBLE INDIVIDUAL.—For
5 purposes of this section, the term “assistance eligible
6 individual” means, with respect to a period of cov-
7 erage during the period beginning on the first day
8 of the first month beginning after the date of the en-
9 actment of this Act, and ending on September 30,
10 2021, any individual that is a qualified beneficiary
11 who—

12 (A) is eligible for COBRA continuation
13 coverage by reason of a qualifying event speci-
14 fied in section 603(2) of the Employee Retire-
15 ment Income Security Act of 1974, section
16 4980B(f)(3)(B) of the Internal Revenue Code
17 of 1986, or section 2203(2) of the Public
18 Health Service Act, except for the voluntary
19 termination of such individual’s employment by
20 such individual; and

21 (B) elects such coverage.

22 (4) EXTENSION OF ELECTION PERIOD AND EF-
23 FECT ON COVERAGE.—

24 (A) IN GENERAL.—For purposes of apply-
25 ing section 605(a) of the Employee Retirement

1 Income Security Act of 1974, section
2 4980B(f)(5)(A) of the Internal Revenue Code
3 of 1986, and section 2205(a) of the Public
4 Health Service Act, in the case of—

5 (i) an individual who does not have an
6 election of COBRA continuation coverage
7 in effect on the first day of the first month
8 beginning after the date of the enactment
9 of this Act but who would be an assistance
10 eligible individual described in paragraph
11 (3) if such election were so in effect; or

12 (ii) an individual who elected COBRA
13 continuation coverage and discontinued
14 from such coverage before the first day of
15 the first month beginning after the date of
16 the enactment of this Act,

17 such individual may elect the COBRA continu-
18 ation coverage under the COBRA continuation
19 coverage provisions containing such provisions
20 during the period beginning on the first day of
21 the first month beginning after the date of the
22 enactment of this Act and ending 60 days after
23 the date on which the notification required
24 under paragraph (6)(C) is provided to such in-
25 dividual.

1 (B) COMMENCEMENT OF COBRA CONTINU-
2 ATION COVERAGE.—Any COBRA continuation
3 coverage elected by a qualified beneficiary dur-
4 ing an extended election period under subpara-
5 graph (A)—

6 (i) shall commence (including for pur-
7 poses of applying the treatment of pre-
8 mium payments under paragraph (1)(A)
9 and any cost-sharing requirements for
10 items and services under a group health
11 plan) with the first period of coverage be-
12 ginning on or after the first day of the
13 first month beginning after the date of the
14 enactment of this Act, and

15 (ii) shall not extend beyond the period
16 of COBRA continuation coverage that
17 would have been required under the appli-
18 cable COBRA continuation coverage provi-
19 sion if the coverage had been elected as re-
20 quired under such provision.

21 (5) EXPEDITED REVIEW OF DENIALS OF PRE-
22 MIUM ASSISTANCE.—In any case in which an indi-
23 vidual requests treatment as an assistance eligible
24 individual described in paragraph (3) and is denied
25 such treatment by the group health plan, the Sec-

1 retary of Labor (or the Secretary of Health and
2 Human Services in connection with COBRA con-
3 tinuation coverage which is provided other than pur-
4 suant to part 6 of subtitle B of title I of the Em-
5 ployee Retirement Income Security Act of 1974), in
6 consultation with the Secretary of the Treasury,
7 shall provide for expedited review of such denial. An
8 individual shall be entitled to such review upon ap-
9 plication to such Secretary in such form and manner
10 as shall be provided by such Secretary, in consulta-
11 tion with the Secretary of the Treasury. Such Sec-
12 retary shall make a determination regarding such in-
13 dividual's eligibility within 15 business days after re-
14 ceipt of such individual's application for review
15 under this paragraph. Such Secretary's determina-
16 tion upon review of the denial shall be de novo and
17 shall be the final determination of such Secretary.
18 The provisions of this paragraph, paragraphs (1)
19 through (4), and paragraphs (6) through (7) shall
20 be treated as provisions of title I of the Employee
21 Retirement Income Security Act of 1974 for pur-
22 poses of part 5 of subtitle B of such title.

23 (6) NOTICES TO INDIVIDUALS.—

24 (A) GENERAL NOTICE.—

1 (i) IN GENERAL.—In the case of no-
2 tices provided under section 606(a)(4) of
3 the Employee Retirement Income Security
4 Act of 1974 (29 U.S.C. 1166(4)), section
5 4980B(f)(6)(D) of the Internal Revenue
6 Code of 1986, or section 2206(4) of the
7 Public Health Service Act (42 U.S.C.
8 300bb–6(4)), with respect to individuals
9 who, during the period described in para-
10 graph (3), become entitled to elect COBRA
11 continuation coverage, the requirements of
12 such provisions shall not be treated as met
13 unless such notices include an additional
14 written notification to the recipient in clear
15 and understandable language of—

16 (I) the availability of premium
17 assistance with respect to such cov-
18 erage under this subsection; and

19 (II) the option to enroll in dif-
20 ferent coverage if the employer per-
21 mits assistance eligible individuals de-
22 scribed in paragraph (3) to elect en-
23 rollment in different coverage (as de-
24 scribed in paragraph (1)(B)).

1 (ii) ALTERNATIVE NOTICE.—In the
2 case of COBRA continuation coverage to
3 which the notice provision under such sec-
4 tions does not apply, the Secretary of
5 Labor, in consultation with the Secretary
6 of the Treasury and the Secretary of
7 Health and Human Services, shall, in con-
8 sultation with administrators of the group
9 health plans (or other entities) that provide
10 or administer the COBRA continuation
11 coverage involved, provide rules requiring
12 the provision of such notice.

13 (iii) FORM.—The requirement of the
14 additional notification under this subpara-
15 graph may be met by amendment of exist-
16 ing notice forms or by inclusion of a sepa-
17 rate document with the notice otherwise
18 required.

19 (B) SPECIFIC REQUIREMENTS.—Each ad-
20 ditional notification under subparagraph (A)
21 shall include—

22 (i) the forms necessary for estab-
23 lishing eligibility for premium assistance
24 under this subsection;

1 (ii) the name, address, and telephone
2 number necessary to contact the plan ad-
3 ministrator and any other person main-
4 taining relevant information in connection
5 with such premium assistance;

6 (iii) a description of the extended elec-
7 tion period provided for in paragraph
8 (4)(A);

9 (iv) a description of the obligation of
10 the qualified beneficiary under paragraph
11 (2)(B) and the penalty provided under sec-
12 tion 6720C of the Internal Revenue Code
13 of 1986 for failure to carry out the obliga-
14 tion;

15 (v) a description, displayed in a
16 prominent manner, of the qualified bene-
17 ficiary's right to a reduced premium and
18 any conditions on entitlement to the re-
19 duced premium; and

20 (vi) a description of the option of the
21 qualified beneficiary to enroll in different
22 coverage if the employer permits such ben-
23 eficiary to elect to enroll in such different
24 coverage under paragraph (1)(B).

1 (C) NOTICE IN CONNECTION WITH EX-
2 TENDED ELECTION PERIODS.—In the case of
3 any assistance eligible individual described in
4 paragraph (3) (or any individual described in
5 paragraph (4)(A)) who became entitled to elect
6 COBRA continuation coverage before the first
7 day of the first month beginning after the date
8 of the enactment of this Act, the administrator
9 of the applicable group health plan (or other
10 entity) shall provide (within 60 days after such
11 first day of such first month) for the additional
12 notification required to be provided under sub-
13 paragraph (A) and failure to provide such no-
14 tice shall be treated as a failure to meet the no-
15 tice requirements under the applicable COBRA
16 continuation provision.

17 (D) MODEL NOTICES.—Not later than 30
18 days after the date of enactment of this Act,
19 with respect to any assistance eligible individual
20 described in paragraph (3), the Secretary of
21 Labor, in consultation with the Secretary of the
22 Treasury and the Secretary of Health and
23 Human Services, shall prescribe models for the
24 additional notification required under this para-
25 graph.

1 (7) NOTICE OF EXPIRATION OF PERIOD OF
2 PREMIUM ASSISTANCE.—

3 (A) IN GENERAL.—With respect to any as-
4 sistance eligible individual, subject to subpara-
5 graph (B), the requirements of section
6 606(a)(4) of the Employee Retirement Income
7 Security Act of 1974 (29 U.S.C. 1166(4)), sec-
8 tion 4980B(f)(6)(D) of the Internal Revenue
9 Code of 1986, or section 2206(4) of the Public
10 Health Service Act (42 U.S.C. 300bb–6(4)),
11 shall not be treated as met unless the plan ad-
12 ministrator of the individual, during the period
13 specified under subparagraph (C), provides to
14 such individual a written notice in clear and un-
15 derstandable language—

16 (i) that the premium assistance for
17 such individual will expire soon and the
18 prominent identification of the date of
19 such expiration; and

20 (ii) that such individual may be eligi-
21 ble for coverage without any premium as-
22 sistance through—

23 (I) COBRA continuation cov-
24 erage; or

1 (II) coverage under a group
2 health plan.

3 (B) EXCEPTION.—The requirement for the
4 group health plan administrator to provide the
5 written notice under subparagraph (A) shall be
6 waived if the premium assistance for such indi-
7 vidual expires pursuant to clause (i) of para-
8 graph (2)(A).

9 (C) PERIOD SPECIFIED.—For purposes of
10 subparagraph (A), the period specified in this
11 subparagraph is, with respect to the date of ex-
12 piration of premium assistance for any assist-
13 ance eligible individual pursuant to a limitation
14 requiring a notice under this paragraph, the pe-
15 riod beginning on the day that is 45 days before
16 the date of such expiration and ending on the
17 day that is 15 days before the date of such ex-
18 piration.

19 (D) MODEL NOTICES.—Not later than 45
20 days after the date of enactment of this Act,
21 with respect to any assistance eligible indi-
22 vidual, the Secretary of Labor, in consultation
23 with the Secretary of the Treasury and the Sec-
24 retary of Health and Human Services, shall

1 prescribe models for the notification required
2 under this paragraph.

3 (8) REGULATIONS.—The Secretary of the
4 Treasury and the Secretary of Labor may jointly
5 prescribe such regulations or other guidance as may
6 be necessary or appropriate to carry out the provi-
7 sions of this subsection, including the prevention of
8 fraud and abuse under this subsection, except that
9 the Secretary of Labor and the Secretary of Health
10 and Human Services may prescribe such regulations
11 (including interim final regulations) or other guid-
12 ance as may be necessary or appropriate to carry
13 out the provisions of paragraphs (5), (6), (7), and
14 (9).

15 (9) OUTREACH.—

16 (A) IN GENERAL.—The Secretary of
17 Labor, in consultation with the Secretary of the
18 Treasury and the Secretary of Health and
19 Human Services, shall provide outreach con-
20 sisting of public education and enrollment as-
21 sistance relating to premium assistance pro-
22 vided under this subsection. Such outreach shall
23 target employers, group health plan administra-
24 tors, public assistance programs, States, insur-
25 ers, and other entities as determined appro-

1 priate by such Secretaries. Such outreach shall
2 include an initial focus on those individuals
3 electing continuation coverage who are referred
4 to in paragraph (6)(C). Information on such
5 premium assistance, including enrollment, shall
6 also be made available on websites of the De-
7 partments of Labor, Treasury, and Health and
8 Human Services.

9 (B) ENROLLMENT UNDER MEDICARE.—
10 The Secretary of Health and Human Services
11 shall provide outreach consisting of public edu-
12 cation. Such outreach shall target individuals
13 who lose health insurance coverage. Such out-
14 reach shall include information regarding en-
15 rollment for Medicare benefits for purposes of
16 preventing mistaken delays of such enrollment
17 by such individuals, including lifetime penalties
18 for failure of timely enrollment.

19 (10) DEFINITIONS.—For purposes of this sec-
20 tion:

21 (A) ADMINISTRATOR.—The term “admin-
22 istrator” has the meaning given such term in
23 section 3(16)(A) of the Employee Retirement
24 Income Security Act of 1974.

1 (B) COBRA CONTINUATION COVERAGE.—

2 The term “COBRA continuation coverage”
3 means continuation coverage provided pursuant
4 to part 6 of subtitle B of title I of the Em-
5 ployee Retirement Income Security Act of 1974
6 (other than under section 609), title XXII of
7 the Public Health Service Act, or section
8 4980B of the Internal Revenue Code of 1986
9 (other than subsection (f)(1) of such section in-
10 sofar as it relates to pediatric vaccines), or
11 under a State program that provides com-
12 parable continuation coverage. Such term does
13 not include coverage under a health flexible
14 spending arrangement under a cafeteria plan
15 within the meaning of section 125 of the Inter-
16 nal Revenue Code of 1986.

17 (C) COBRA CONTINUATION PROVISION.—

18 The term “COBRA continuation provision”
19 means the provisions of law described in sub-
20 paragraph (B).

21 (D) COVERED EMPLOYEE.—The term
22 “covered employee” has the meaning given such
23 term in section 607(2) of the Employee Retire-
24 ment Income Security Act of 1974.

1 (E) QUALIFIED BENEFICIARY.—The term
2 “qualified beneficiary” has the meaning given
3 such term in section 607(3) of the Employee
4 Retirement Income Security Act of 1974.

5 (F) GROUP HEALTH PLAN.—The term
6 “group health plan” has the meaning given
7 such term in section 607(1) of the Employee
8 Retirement Income Security Act of 1974.

9 (G) STATE.—The term “State” includes
10 the District of Columbia, the Commonwealth of
11 Puerto Rico, the Virgin Islands, Guam, Amer-
12 ican Samoa, and the Commonwealth of the
13 Northern Mariana Islands.

14 (H) PERIOD OF COVERAGE.—Any ref-
15 erence in this subsection to a period of coverage
16 shall be treated as a reference to a monthly or
17 shorter period of coverage with respect to which
18 premiums are charged with respect to such cov-
19 erage.

20 (I) PLAN SPONSOR.—The term “plan
21 sponsor” has the meaning given such term in
22 section 3(16)(B) of the Employee Retirement
23 Income Security Act of 1974.

1 (J) PREMIUM.—The term “premium” in-
2 cludes, with respect to COBRA continuation
3 coverage, any administrative fee.

4 (11) IMPLEMENTATION FUNDING.—In addition
5 to amounts otherwise made available, out of any
6 funds in the Treasury not otherwise appropriated,
7 there are appropriated to the Secretary of Labor for
8 fiscal year 2021, \$10,000,000, to remain available
9 until expended, for the Employee Benefits Security
10 Administration to carry out the provisions of this
11 subtitle.

12 (b) COBRA PREMIUM ASSISTANCE.—

13 (1) ALLOWANCE OF CREDIT.—

14 (A) IN GENERAL.—Subchapter B of chap-
15 ter 65 of the Internal Revenue Code of 1986 is
16 amended by adding at the end the following
17 new section:

18 **“SEC. 6432. CONTINUATION COVERAGE PREMIUM ASSIST-**
19 **ANCE.**

20 “(a) IN GENERAL.—The person to whom premiums
21 are payable for continuation coverage under section
22 9501(a)(1) of the American Rescue Plan Act of 2021 shall
23 be allowed as a credit against the tax imposed by section
24 3111(b), or so much of the taxes imposed under section
25 3221(a) as are attributable to the rate in effect under sec-

1 tion 3111(b), for each calendar quarter an amount equal
2 to the premiums not paid by assistance eligible individuals
3 for such coverage by reason of such section 9501(a)(1)
4 with respect to such calendar quarter.

5 “(b) PERSON TO WHOM PREMIUMS ARE PAYABLE.—
6 For purposes of subsection (a), except as otherwise pro-
7 vided by the Secretary, the person to whom premiums are
8 payable under such continuation coverage shall be treated
9 as being—

10 “(1) in the case of any group health plan which
11 is a multiemployer plan (as defined in section 3(37)
12 of the Employee Retirement Income Security Act of
13 1974), the plan,

14 “(2) in the case of any group health plan not
15 described in paragraph (1)—

16 “(A) which is subject to the COBRA con-
17 tinuation provisions contained in—

18 “(i) the Internal Revenue Code of
19 1986,

20 “(ii) the Employee Retirement Income
21 Security Act of 1974, or

22 “(iii) the Public Health Service Act,
23 or

24 “(B) under which some or all of the cov-
25 erage is not provided by insurance,

1 the employer maintaining the plan, and

2 “(3) in the case of any group health plan not
3 described in paragraph (1) or (2), the insurer pro-
4 viding the coverage under the group health plan.

5 “(c) LIMITATIONS AND REFUNDABILITY.—

6 “(1) CREDIT LIMITED TO CERTAIN EMPLOY-
7 MENT TAXES.—The credit allowed by subsection (a)
8 with respect to any calendar quarter shall not exceed
9 the tax imposed by section 3111(b), or so much of
10 the taxes imposed under section 3221(a) as are at-
11 tributable to the rate in effect under section
12 3111(b), for such calendar quarter (reduced by any
13 credits allowed against such taxes under sections
14 3131, 3132, and 3134) on the wages paid with re-
15 spect to the employment of all employees of the em-
16 ployer.

17 “(2) REFUNDABILITY OF EXCESS CREDIT.—

18 “(A) CREDIT IS REFUNDABLE.—If the
19 amount of the credit under subsection (a) ex-
20 ceeds the limitation of paragraph (1) for any
21 calendar quarter, such excess shall be treated
22 as an overpayment that shall be refunded under
23 sections 6402(a) and 6413(b).

24 “(B) CREDIT MAY BE ADVANCED.—In an-
25 ticipation of the credit, including the refundable

1 portion under subparagraph (A), the credit may
2 be advanced, according to forms and instruc-
3 tions provided by the Secretary, up to an
4 amount calculated under subsection (a) through
5 the end of the most recent payroll period in the
6 quarter.

7 “(C) TREATMENT OF DEPOSITS.—The
8 Secretary shall waive any penalty under section
9 6656 for any failure to make a deposit of the
10 tax imposed by section 3111(b), or so much of
11 the taxes imposed under section 3221(a) as are
12 attributable to the rate in effect under section
13 3111(b), if the Secretary determines that such
14 failure was due to the anticipation of the credit
15 allowed under this section.

16 “(D) TREATMENT OF PAYMENTS.—For
17 purposes of section 1324 of title 31, United
18 States Code, any amounts due to an employer
19 under this paragraph shall be treated in the
20 same manner as a refund due from a credit
21 provision referred to in subsection (b)(2) of
22 such section.

23 “(3) OVERSTATEMENTS.—Any overstatement of
24 the credit to which a person is entitled under this
25 section (and any amount paid by the Secretary as a

1 result of such overstatement) shall be treated as an
2 underpayment by such person of the taxes described
3 in paragraph (1) and may be assessed and collected
4 by the Secretary in the same manner as such taxes.

5 “(d) GOVERNMENTAL ENTITIES.—For purposes of
6 this section, the term ‘person’ includes the government of
7 any State or political subdivision thereof, any Indian tribal
8 government (as defined in section 139E(c)(1)), any agency
9 or instrumentality of any of the foregoing, and any agency
10 or instrumentality of the Government of the United States
11 that is described in section 501(c)(1) and exempt from
12 taxation under section 501(a).

13 “(e) DENIAL OF DOUBLE BENEFIT.—For purposes
14 of chapter 1, the gross income of any person allowed a
15 credit under this section shall be increased for the taxable
16 year which includes the last day of any calendar quarter
17 with respect to which such credit is allowed by the amount
18 of such credit. No credit shall be allowed under this sec-
19 tion with respect to any amount which is taken into ac-
20 count as qualified wages under section 2301 of the
21 CARES Act or section 3134 of this title or as qualified
22 health plan expenses under section 7001(d) or 7003(d) of
23 the Families First Coronavirus Response Act or section
24 3131 or 3132 of this title.

1 “(f) EXTENSION OF LIMITATION ON ASSESSMENT.—
2 Notwithstanding section 6501, the limitation on the time
3 period for the assessment of any amount attributable to
4 a credit claimed under this section shall not expire before
5 the date that is 5 years after the later of—

6 “(1) the date on which the original return
7 which includes the calendar quarter with respect to
8 which such credit is determined is filed, or

9 “(2) the date on which such return is treated
10 as filed under section 6501(b)(2).

11 “(g) REGULATIONS.—The Secretary shall issue such
12 regulations, or other guidance, forms, instructions, and
13 publications, as may be necessary or appropriate to carry
14 out this section, including—

15 “(1) the requirement to report information or
16 the establishment of other methods for verifying the
17 correct amounts of reimbursements under this sec-
18 tion,

19 “(2) the application of this section to group
20 health plans that are multiemployer plans (as de-
21 fined in section 3(37) of the Employee Retirement
22 Income Security Act of 1974),

23 “(3) to allow the advance payment of the credit
24 determined under subsection (a), subject to the limi-

1 tations provided in this section, based on such infor-
2 mation as the Secretary shall require,

3 “(4) to provide for the reconciliation of such
4 advance payment with the amount of the credit at
5 the time of filing the return of tax for the applicable
6 quarter or taxable year, and

7 “(5) allowing the credit to third party payors
8 (including professional employer organizations, cer-
9 tified professional employer organizations, or agents
10 under section 3504).”.

11 (B) CLERICAL AMENDMENT.—The table of
12 sections for subchapter B of chapter 65 of the
13 Internal Revenue Code of 1986 is amended by
14 adding at the end the following new item:

“Sec. 6432. Continuation coverage premium assistance.”.

15 (C) EFFECTIVE DATE.—The amendments
16 made by this paragraph shall apply to pre-
17 miums to which subsection (a)(1)(A) applies
18 and wages paid on or after April 1, 2021.

19 (D) SPECIAL RULE IN CASE OF EMPLOYEE
20 PAYMENT THAT IS NOT REQUIRED UNDER THIS
21 SECTION.—

22 (i) IN GENERAL.—In the case of an
23 assistance eligible individual who pays,
24 with respect any period of coverage to
25 which subsection (a)(1)(A) applies, the

1 amount of the premium for such coverage
2 that the individual would have (but for this
3 Act) been required to pay, the person to
4 whom such payment is payable shall reim-
5 burse such individual for the amount of
6 such premium paid in excess of the
7 amount required to be paid under sub-
8 section (a)(1)(A).

9 (ii) CREDIT OF REIMBURSEMENT.—A
10 person to which clause (i) applies shall be
11 allowed a credit in the manner provided
12 under section 6432 of the Internal Rev-
13 enue Code of 1986 for any payment made
14 to the employee under such clause.

15 (iii) PAYMENT OF CREDITS.—Any
16 person to which clause (i) applies shall
17 make the payment required under such
18 clause to the individual not later than 60
19 days after the date on which such indi-
20 vidual elects continuation coverage under
21 subsection (a)(1).

22 (2) PENALTY FOR FAILURE TO NOTIFY HEALTH
23 PLAN OF CESSATION OF ELIGIBILITY FOR PREMIUM
24 ASSISTANCE.—

1 (A) IN GENERAL.—Part I of subchapter B
2 of chapter 68 of the Internal Revenue Code of
3 1986 is amended by adding at the end the fol-
4 lowing new section:

5 **“SEC. 6720C. PENALTY FOR FAILURE TO NOTIFY HEALTH**
6 **PLAN OF CESSATION OF ELIGIBILITY FOR**
7 **CONTINUATION COVERAGE PREMIUM ASSIST-**
8 **ANCE.**

9 “(a) IN GENERAL.—Except in the case of a failure
10 described in subsection (b) or (c), any person required to
11 notify a group health plan under section 9501(a)(2)(B)
12 of the American Rescue Plan Act of 2021 who fails to
13 make such a notification at such time and in such manner
14 as the Secretary of Labor may require shall pay a penalty
15 of \$250 for each such failure.

16 “(b) INTENTIONAL FAILURE.—In the case of any
17 such failure that is fraudulent, such person shall pay a
18 penalty equal to the greater of—

19 “(1) \$250, or

20 “(2) 110 percent of the premium assistance
21 provided under section 9501(a)(1)(A) of the Amer-
22 ican Rescue Plan Act of 2021 after termination of
23 eligibility under such section.

24 “(c) REASONABLE CAUSE EXCEPTION.—No penalty
25 shall be imposed under this section with respect to any

1 failure if it is shown that such failure is due to reasonable
2 cause and not to willful neglect.”.

3 (B) CLERICAL AMENDMENT.—The table of
4 sections of part I of subchapter B of chapter 68
5 of such Code is amended by adding at the end
6 the following new item:

“Sec. 6720C. Penalty for failure to notify health plan of cessation of eligibility
for continuation coverage premium assistance.”.

7 (3) COORDINATION WITH HCTC.—

8 (A) IN GENERAL.—Section 35(g)(9) of the
9 Internal Revenue Code of 1986 is amended to
10 read as follows:

11 “(9) CONTINUATION COVERAGE PREMIUM AS-
12 SISTANCE.—In the case of an assistance eligible in-
13 dividual who receives premium assistance for con-
14 tinuation coverage under section 9501(a)(1) of the
15 American Rescue Plan Act of 2021 for any month
16 during the taxable year, such individual shall not be
17 treated as an eligible individual, a certified indi-
18 vidual, or a qualifying family member for purposes
19 of this section or section 7527 with respect to such
20 month.”.

21 (B) EFFECTIVE DATE.—The amendment
22 made by subparagraph (A) shall apply to tax-
23 able years ending after the date of the enact-
24 ment of this Act.

1 (4) EXCLUSION OF CONTINUATION COVERAGE
2 PREMIUM ASSISTANCE FROM GROSS INCOME.—

3 (A) IN GENERAL.—Part III of subchapter
4 B of chapter 1 of the Internal Revenue Code of
5 1986 is amended by inserting after section
6 139H the following new section:

7 **“SEC. 139I. CONTINUATION COVERAGE PREMIUM ASSIST-**
8 **ANCE.**

9 “In the case of an assistance eligible individual (as
10 defined in subsection (a)(3) of section 9501 of the Amer-
11 ican Rescue Plan Act of 2021), gross income does not in-
12 clude any premium assistance provided under subsection
13 (a)(1) of such section.”.

14 (B) CLERICAL AMENDMENT.—The table of
15 sections for part III of subchapter B of chapter
16 1 of such Code is amended by inserting after
17 the item relating to section 139H the following
18 new item:

 “Sec. 139I. Continuation coverage premium assistance.”.

19 (C) EFFECTIVE DATE.—The amendments
20 made by this paragraph shall apply to taxable
21 years ending after the date of the enactment of
22 this Act.

1 **Subtitle G—Promoting Economic**
2 **Security**

3 **PART 1—2021 RECOVERY REBATES TO**
4 **INDIVIDUALS**

5 **SEC. 9601. 2021 RECOVERY REBATES TO INDIVIDUALS.**

6 (a) IN GENERAL.—Subchapter B of chapter 65 of the
7 Internal Revenue Code of 1986 is amended by inserting
8 after section 6428A the following new section:

9 **“SEC. 6428B. 2021 RECOVERY REBATES TO INDIVIDUALS.**

10 “(a) IN GENERAL.—In the case of an eligible indi-
11 vidual, there shall be allowed as a credit against the tax
12 imposed by subtitle A for the first taxable year beginning
13 in 2021 an amount equal to the 2021 rebate amount de-
14 termined for such taxable year.

15 “(b) 2021 REBATE AMOUNT.—For purposes of this
16 section, the term ‘2021 rebate amount’ means, with re-
17 spect to any taxpayer for any taxable year, the sum of—

18 “(1) \$1,400 (\$2,800 in the case of a joint re-
19 turn), plus

20 “(2) \$1,400 multiplied by the number of de-
21 pendents of the taxpayer for such taxable year.

22 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this
23 section, the term ‘eligible individual’ means any individual
24 other than—

25 “(1) any nonresident alien individual,

1 “(2) any individual who is a dependent of an-
2 other taxpayer for a taxable year beginning in the
3 calendar year in which the individual’s taxable year
4 begins, and

5 “(3) an estate or trust.

6 “(d) LIMITATION BASED ON ADJUSTED GROSS IN-
7 COME.—

8 “(1) IN GENERAL.—The amount of the credit
9 allowed by subsection (a) (determined without re-
10 gard to this subsection and subsection (f)) shall be
11 reduced (but not below zero) by the amount which
12 bears the same ratio to such credit (as so deter-
13 mined) as—

14 “(A) the excess of—

15 “(i) the taxpayer’s adjusted gross in-
16 come for such taxable year, over

17 “(ii) \$75,000, bears to

18 “(B) \$25,000.

19 “(2) SPECIAL RULES.—

20 “(A) JOINT RETURN OR SURVIVING
21 SPOUSE.—In the case of a joint return or a sur-
22 viving spouse (as defined in section 2(a)), para-
23 graph (1) shall be applied by substituting
24 ‘\$150,000’ for ‘\$75,000’ and ‘\$50,000’ for
25 ‘\$25,000’.

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1 “(C) DEPENDENTS.—A dependent shall
2 not be taken into account under subsection
3 (b)(2) unless the valid identification number of
4 such dependent is included on the return of tax
5 for the taxable year.

6 “(D) VALID IDENTIFICATION NUMBER.—

7 “(i) IN GENERAL.—For purposes of
8 this paragraph, the term ‘valid identifica-
9 tion number’ means a social security num-
10 ber issued to an individual by the Social
11 Security Administration on or before the
12 due date for filing the return for the tax-
13 able year.

14 “(ii) ADOPTION TAXPAYER IDENTI-
15 FICATION NUMBER.—For purposes of sub-
16 paragraph (C), in the case of a dependent
17 who is adopted or placed for adoption, the
18 term ‘valid identification number’ shall in-
19 clude the adoption taxpayer identification
20 number of such dependent.

21 “(E) SPECIAL RULE FOR MEMBERS OF
22 THE ARMED FORCES.—Subparagraph (B) shall
23 not apply in the case where at least 1 spouse
24 was a member of the Armed Forces of the
25 United States at any time during the taxable

1 year and the valid identification number of at
2 least 1 spouse is included on the return of tax
3 for the taxable year.

4 “(F) COORDINATION WITH CERTAIN AD-
5 VANCE PAYMENTS.—In the case of any payment
6 determined pursuant to subsection (g)(6), a
7 valid identification number shall be treated for
8 purposes of this paragraph as included on the
9 taxpayer’s return of tax if such valid identifica-
10 tion number is available to the Secretary as de-
11 scribed in such subsection.

12 “(G) MATHEMATICAL OR CLERICAL ERROR
13 AUTHORITY.—Any omission of a correct valid
14 identification number required under this para-
15 graph shall be treated as a mathematical or
16 clerical error for purposes of applying section
17 6213(g)(2) to such omission.

18 “(3) CREDIT TREATED AS REFUNDABLE.—The
19 credit allowed by subsection (a) shall be treated as
20 allowed by subpart C of part IV of subchapter A of
21 chapter 1.

22 “(f) COORDINATION WITH ADVANCE REFUNDS OF
23 CREDIT.—

24 “(1) REDUCTION OF REFUNDABLE CREDIT.—
25 The amount of the credit which would (but for this

1 paragraph) be allowable under subsection (a) shall
2 be reduced (but not below zero) by the aggregate re-
3 funds and credits made or allowed to the taxpayer
4 (or, except as otherwise provided by the Secretary,
5 any dependent of the taxpayer) under subsection (g).
6 Any failure to so reduce the credit shall be treated
7 as arising out of a mathematical or clerical error
8 and assessed according to section 6213(b)(1).

9 “(2) JOINT RETURNS.—Except as otherwise
10 provided by the Secretary, in the case of a refund
11 or credit made or allowed under subsection (g) with
12 respect to a joint return, half of such refund or cred-
13 it shall be treated as having been made or allowed
14 to each individual filing such return.

15 “(g) ADVANCE REFUNDS AND CREDITS.—

16 “(1) IN GENERAL.—Subject to paragraphs (5)
17 and (6), each individual who was an eligible indi-
18 vidual for such individual’s first taxable year begin-
19 ning in 2019 shall be treated as having made a pay-
20 ment against the tax imposed by chapter 1 for such
21 taxable year in an amount equal to the advance re-
22 fund amount for such taxable year.

23 “(2) ADVANCE REFUND AMOUNT.—

24 “(A) IN GENERAL.—For purposes of para-
25 graph (1), the advance refund amount is the

1 amount that would have been allowed as a cred-
2 it under this section for such taxable year if
3 this section (other than subsection (f) and this
4 subsection) had applied to such taxable year.

5 “(B) TREATMENT OF DECEASED INDIVID-
6 UALS.—For purposes of determining the ad-
7 vance refund amount with respect to such tax-
8 able year—

9 “(i) any individual who was deceased
10 before January 1, 2021, shall be treated
11 for purposes of applying subsection (e)(2)
12 in the same manner as if the valid identi-
13 fication number of such person was not in-
14 cluded on the return of tax for such tax-
15 able year (except that subparagraph (E)
16 thereof shall not apply),

17 “(ii) notwithstanding clause (i), in the
18 case of a joint return with respect to which
19 only 1 spouse is deceased before January
20 1, 2021, such deceased spouse was a mem-
21 ber of the Armed Forces of the United
22 States at any time during the taxable year,
23 and the valid identification number of such
24 deceased spouse is included on the return
25 of tax for the taxable year, the valid identi-

1 fication number of 1 (and only 1) spouse
2 shall be treated as included on the return
3 of tax for the taxable year for purposes of
4 applying subsection (e)(2)(B) with respect
5 to such joint return, and

6 “ (iii) no amount shall be determined
7 under subsection (e)(2) with respect to any
8 dependent of the taxpayer if the taxpayer
9 (both spouses in the case of a joint return)
10 was deceased before January 1, 2021.

11 “(3) TIMING AND MANNER OF PAYMENTS.—
12 The Secretary shall, subject to the provisions of this
13 title and consistent with rules similar to the rules of
14 subparagraphs (B) and (C) of section 6428A(f)(3),
15 refund or credit any overpayment attributable to this
16 subsection as rapidly as possible, consistent with a
17 rapid effort to make payments attributable to such
18 overpayments electronically if appropriate. No re-
19 fund or credit shall be made or allowed under this
20 subsection after December 31, 2021.

21 “(4) NO INTEREST.—No interest shall be al-
22 lowed on any overpayment attributable to this sub-
23 section.

24 “(5) APPLICATION TO INDIVIDUALS WHO HAVE
25 FILED A RETURN OF TAX FOR 2020.—

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1 “(A) APPLICATION TO 2020 RETURNS
2 FILED AT TIME OF INITIAL DETERMINATION.—
3 If, at the time of any determination made pur-
4 suant to paragraph (3), the individual referred
5 to in paragraph (1) has filed a return of tax for
6 the individual’s first taxable year beginning in
7 2020, paragraph (1) shall be applied with re-
8 spect to such individual by substituting ‘2020’
9 for ‘2019’.

10 “(B) ADDITIONAL PAYMENT.—

11 “(i) IN GENERAL.—In the case of any
12 individual who files, before the additional
13 payment determination date, a return of
14 tax for such individual’s first taxable year
15 beginning in 2020, the Secretary shall
16 make a payment (in addition to any pay-
17 ment made under paragraph (1)) to such
18 individual equal to the excess (if any) of—

19 “(I) the amount which would be
20 determined under paragraph (1)
21 (after the application of subparagraph
22 (A)) by applying paragraph (1) as of
23 the additional payment determination
24 date, over

1 “(II) the amount of any payment
2 made with respect to such individual
3 under paragraph (1).

4 “(ii) ADDITIONAL PAYMENT DETER-
5 MINATION DATE.—The term ‘additional
6 payment determination date’ means the
7 earlier of—

8 “(I) the date which is 90 days
9 after the 2020 calendar year filing
10 deadline, or

11 “(II) September 1, 2021.

12 “(iii) 2020 CALENDAR YEAR FILING
13 DEADLINE.—The term ‘2020 calendar year
14 filing deadline’ means the date specified in
15 section 6072(a) with respect to returns for
16 calendar year 2020. Such date shall be de-
17 termined after taking into account any pe-
18 riod disregarded under section 7508A if
19 such disregard applies to substantially all
20 returns for calendar year 2020 to which
21 section 6072(a) applies.

22 “(6) APPLICATION TO CERTAIN INDIVIDUALS
23 WHO HAVE NOT FILED A RETURN OF TAX FOR 2019
24 OR 2020 AT TIME OF DETERMINATION.—In the case
25 of any individual who, at the time of any determina-

1 tion made pursuant to paragraph (3), has filed a tax
2 return for neither the year described in paragraph
3 (1) nor for the year described in paragraph (5)(A),
4 the Secretary shall, consistent with rules similar to
5 the rules of section 6428A(f)(5)(H)(i), apply para-
6 graph (1) on the basis of information available to
7 the Secretary and shall, on the basis of such infor-
8 mation, determine the advance refund amount with
9 respect to such individual without regard to sub-
10 section (d) unless the Secretary has reason to know
11 that such amount would otherwise be reduced by
12 reason of such subsection.

13 “(7) SPECIAL RULE RELATED TO TIME OF FIL-
14 ING RETURN.—Solely for purposes of this sub-
15 section, a return of tax shall not be treated as filed
16 until such return has been processed by the Internal
17 Revenue Service.

18 “(8) RESTRICTION ON USE OF CERTAIN PRE-
19 VIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments
20 made by the Secretary to individuals under this sec-
21 tion shall not be in the form of an increase in the
22 balance of any previously issued prepaid debit card
23 if, as of the time of the issuance of such card, such
24 card was issued solely for purposes of making pay-
25 ments under section 6428 or 6428A.

1 “(h) REGULATIONS.—The Secretary shall prescribe
2 such regulations or other guidance as may be necessary
3 or appropriate to carry out the purposes of this section,
4 including—

5 “(1) regulations or other guidance providing
6 taxpayers the opportunity to provide the Secretary
7 information sufficient to allow the Secretary to make
8 payments to such taxpayers under subsection (g)
9 (including the determination of the amount of such
10 payment) if such information is not otherwise avail-
11 able to the Secretary, and

12 “(2) regulations or other guidance to ensure to
13 the maximum extent administratively practicable
14 that, in determining the amount of any credit under
15 subsection (a) and any credit or refund under sub-
16 section (g), an individual is not taken into account
17 more than once, including by different taxpayers and
18 including by reason of a change in joint return sta-
19 tus or dependent status between the taxable year for
20 which an advance refund amount is determined and
21 the taxable year for which a credit under subsection
22 (a) is determined.

23 “(i) OUTREACH.—The Secretary shall carry out a ro-
24 bust and comprehensive outreach program to ensure that
25 all taxpayers described in subsection (h)(1) learn of their

1 eligibility for the advance refunds and credits under sub-
2 section (g); are advised of the opportunity to receive such
3 advance refunds and credits as provided under subsection
4 (h)(1); and are provided assistance in applying for such
5 advance refunds and credits.”.

6 (b) TREATMENT OF CERTAIN POSSESSIONS.—

7 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
8 CODE TAX SYSTEMS.—The Secretary of the Treas-
9 ury shall pay to each possession of the United States
10 which has a mirror code tax system amounts equal
11 to the loss (if any) to that possession by reason of
12 the amendments made by this section. Such
13 amounts shall be determined by the Secretary of the
14 Treasury based on information provided by the gov-
15 ernment of the respective possession.

16 (2) PAYMENTS TO OTHER POSSESSIONS.—The
17 Secretary of the Treasury shall pay to each posses-
18 sion of the United States which does not have a mir-
19 ror code tax system amounts estimated by the Sec-
20 retary of the Treasury as being equal to the aggre-
21 gate benefits (if any) that would have been provided
22 to residents of such possession by reason of the
23 amendments made by this section if a mirror code
24 tax system had been in effect in such possession.
25 The preceding sentence shall not apply unless the re-

1 spective possession has a plan, which has been ap-
2 proved by the Secretary of the Treasury, under
3 which such possession will promptly distribute such
4 payments to its residents.

5 (3) INCLUSION OF ADMINISTRATIVE EX-
6 PENSES.—The Secretary of the Treasury shall pay
7 to each possession of the United States to which the
8 Secretary makes a payment under paragraph (1) or
9 (2) an amount equal to the lesser of—

10 (A) the increase (if any) of the administra-
11 tive expenses of such possession—

12 (i) in the case of a possession de-
13 scribed in paragraph (1), by reason of the
14 amendments made by this section, and

15 (ii) in the case of a possession de-
16 scribed in paragraph (2), by reason of car-
17 rying out the plan described in such para-
18 graph, or

19 (B) \$500,000 (\$10,000,000 in the case of
20 Puerto Rico).

21 The amount described in subparagraph (A) shall be
22 determined by the Secretary of the Treasury based
23 on information provided by the government of the
24 respective possession.

1 (4) COORDINATION WITH CREDIT ALLOWED
2 AGAINST UNITED STATES INCOME TAXES.—No cred-
3 it shall be allowed against United States income
4 taxes under section 6428B of the Internal Revenue
5 Code of 1986 (as added by this section), nor shall
6 any credit or refund be made or allowed under sub-
7 section (g) of such section, to any person—

8 (A) to whom a credit is allowed against
9 taxes imposed by the possession by reason of
10 the amendments made by this section, or

11 (B) who is eligible for a payment under a
12 plan described in paragraph (2).

13 (5) MIRROR CODE TAX SYSTEM.—For purposes
14 of this subsection, the term “mirror code tax sys-
15 tem” means, with respect to any possession of the
16 United States, the income tax system of such posses-
17 sion if the income tax liability of the residents of
18 such possession under such system is determined by
19 reference to the income tax laws of the United
20 States as if such possession were the United States.

21 (6) TREATMENT OF PAYMENTS.—For purposes
22 of section 1324 of title 31, United States Code, the
23 payments under this subsection shall be treated in
24 the same manner as a refund due from a credit pro-

1 vision referred to in subsection (b)(2) of such sec-
2 tion.

3 (c) ADMINISTRATIVE PROVISIONS.—

4 (1) DEFINITION OF DEFICIENCY.—Section
5 6211(b)(4)(A) of the Internal Revenue Code of 1986
6 is amended by striking “6428, and 6428A” and in-
7 serting “6428, 6428A, and 6428B”.

8 (2) EXCEPTION FROM REDUCTION OR OFF-
9 SET.—Any refund payable by reason of section
10 6428B(g) of the Internal Revenue Code of 1986 (as
11 added by this section), or any such refund payable
12 by reason of subsection (b) of this section, shall not
13 be —

14 (A) subject to reduction or offset pursuant
15 to subsection (c), (d), (e), or (f) of section 6402
16 of the Internal Revenue Code of 1986, or

17 (B) reduced or offset by other assessed
18 Federal taxes that would otherwise be subject
19 to levy or collection.

20 (3) CONFORMING AMENDMENTS.—

21 (A) Paragraph (2) of section 1324(b) of
22 title 31, United States Code, is amended by in-
23 serting “6428B,” after “6428A,”.

24 (B) The table of sections for subchapter B
25 of chapter 65 of the Internal Revenue Code of

1 1986 is amended by inserting after the item re-
2 lating to section 6428A the following new item:

“Sec. 6428B. 2021 recovery rebates to individuals.”.

3 (d) APPROPRIATIONS.—Immediately upon the enact-
4 ment of this Act, in addition to amounts otherwise avail-
5 able, there are appropriated for fiscal year 2021, out of
6 any money in the Treasury not otherwise appropriated:

7 (1) \$1,464,500,000 to remain available until
8 September 30, 2023 for necessary expenses for the
9 Internal Revenue Service for the administration of
10 the advance payments, the provision of taxpayer as-
11 sistance, and the furtherance of integrated, modern-
12 ized, and secure Internal Revenue Service systems,
13 of which up to \$20,000,000 is available for premium
14 pay for services related to the development of infor-
15 mation technology as determined by the Commis-
16 sioner of the Internal Revenue occurring between
17 January 1, 2020 and December 31, 2022, and all of
18 which shall supplement and not supplant any other
19 appropriations that may be available for this pur-
20 pose.

21 (2) \$7,000,000 to remain available until Sep-
22 tember 30, 2022, for necessary expenses for the Bu-
23 reau of the Fiscal Service to carry out this section
24 (and the amendments made by this section), which

1 shall supplement and not supplant any other appro-
2 priations that may be available for this purpose, and
3 (3) \$8,000,000 to remain available until Sep-
4 tember 30, 2023, for the Treasury Inspector General
5 for Tax Administration for the purposes of over-
6 seeing activities related to the administration of this
7 section (and the amendments made by this section),
8 which shall supplement and not supplant any other
9 appropriations that may be available for this pur-
10 pose.

11 **PART 2—CHILD TAX CREDIT**

12 **SEC. 9611. CHILD TAX CREDIT IMPROVEMENTS FOR 2021.**

13 (a) IN GENERAL.—Section 24 of the Internal Rev-
14 enue Code of 1986 is amended by adding at the end the
15 following new subsection:

16 “(i) SPECIAL RULES FOR 2021.—In the case of any
17 taxable year beginning after December 31, 2020, and be-
18 fore January 1, 2022—

19 “(1) REFUNDABLE CREDIT.—If the taxpayer
20 (in the case of a joint return, either spouse) has a
21 principal place of abode in the United States (deter-
22 mined as provided in section 32) for more than one-
23 half of the taxable year or is a bona fide resident of
24 Puerto Rico (within the meaning of section 937(a))
25 for such taxable year—

1 “(A) subsection (d) shall not apply, and

2 “(B) so much of the credit determined
3 under subsection (a) (after application of sub-
4 paragraph (A)) as does not exceed the amount
5 of such credit which would be so determined
6 without regard to subsection (h)(4) shall be al-
7 lowed under subpart C (and not allowed under
8 this subpart).

9 “(2) 17-YEAR-OLDS ELIGIBLE FOR TREATMENT
10 AS QUALIFYING CHILDREN.—This section shall be
11 applied—

12 “(A) by substituting ‘age 18’ for ‘age 17’
13 in subsection (c)(1), and

14 “(B) by substituting ‘described in sub-
15 section (c) (determined after the application of
16 subsection (i)(2)(A))’ for ‘described in sub-
17 section (c)’ in subsection (h)(4)(A).

18 “(3) CREDIT AMOUNT.—Subsection (h)(2) shall
19 not apply and subsection (a) shall be applied by sub-
20 stituting ‘\$3,000 (\$3,600 in the case of a qualifying
21 child who has not attained age 6 as of the close of
22 the calendar year in which the taxable year of the
23 taxpayer begins)’ for ‘\$1,000’.

1 “(4) REDUCTION OF INCREASED CREDIT
2 AMOUNT BASED ON MODIFIED ADJUSTED GROSS IN-
3 COME.—

4 “(A) IN GENERAL.—The amount of the
5 credit allowable under subsection (a) (deter-
6 mined without regard to subsection (b)) shall be
7 reduced by \$50 for each \$1,000 (or fraction
8 thereof) by which the taxpayer’s modified ad-
9 justed gross income (as defined in subsection
10 (b)) exceeds the applicable threshold amount.

11 “(B) APPLICABLE THRESHOLD AMOUNT.—
12 For purposes of this paragraph, the term ‘ap-
13 plicable threshold amount’ means—

14 “(i) \$150,000, in the case of a joint
15 return or surviving spouse (as defined in
16 section 2(a)) ,

17 “(ii) \$112,500, in the case of a head
18 of household (as defined in section 2(b)),
19 and

20 “(iii) \$75,000, in any other case.

21 “(C) LIMITATION ON REDUCTION.—

22 “(i) IN GENERAL.—The amount of
23 the reduction under subparagraph (A)
24 shall not exceed the lesser of—

1 “(I) the applicable credit increase
2 amount, or

3 “(II) 5 percent of the applicable
4 phaseout threshold range.

5 “(ii) APPLICABLE CREDIT INCREASE
6 AMOUNT.—For purposes of this subpara-
7 graph, the term ‘applicable credit increase
8 amount’ means the excess (if any) of—

9 “(I) the amount of the credit al-
10 lowable under this section for the tax-
11 able year determined without regard
12 to this paragraph and subsection (b),
13 over

14 “(II) the amount of such credit
15 as so determined and without regard
16 to paragraph (3).

17 “(iii) APPLICABLE PHASEOUT
18 THRESHOLD RANGE.—For purposes of this
19 subparagraph, the term ‘applicable phase-
20 out threshold range’ means the excess of—

21 “(I) the threshold amount appli-
22 cable to the taxpayer under subsection
23 (b) (determined after the application
24 of subsection (h)(3)), over

1 “(II) the applicable threshold
2 amount applicable to the taxpayer
3 under this paragraph.

4 “(D) COORDINATION WITH LIMITATION ON
5 OVERALL CREDIT.—Subsection (b) shall be ap-
6 plied by substituting ‘the credit allowable under
7 subsection (a) (determined after the application
8 of subsection (i)(4)(A)’ for ‘the credit allowable
9 under subsection (a)’.”.

10 (b) ADVANCE PAYMENT OF CREDIT.—

11 (1) IN GENERAL.—Chapter 77 of such Code is
12 amended by inserting after section 7527 the fol-
13 lowing new section:

14 **“SEC. 7527A. ADVANCE PAYMENT OF CHILD TAX CREDIT.**

15 “(a) IN GENERAL.—The Secretary shall establish a
16 program for making periodic payments to taxpayers
17 which, in the aggregate during any calendar year, equal
18 the annual advance amount determined with respect to
19 such taxpayer for such calendar year. Except as provided
20 in subsection (b)(3)(B), the periodic payments made to
21 any taxpayer for any calendar year shall be in equal
22 amounts.

23 “(b) ANNUAL ADVANCE AMOUNT.—For purposes of
24 this section—

1 “(1) IN GENERAL.—Except as otherwise pro-
2 vided in this subsection, the term ‘annual advance
3 amount’ means, with respect to any taxpayer for any
4 calendar year, the amount (if any) which is esti-
5 mated by the Secretary as being equal to 50 percent
6 of the amount which would be treated as allowed
7 under subpart C of part IV of subchapter A of chap-
8 ter 1 by reason of section 24(i)(1) for the taxpayer’s
9 taxable year beginning in such calendar year if—

10 “(A) the status of the taxpayer as a tax-
11 payer described in section 24(i)(1) is deter-
12 mined with respect to the reference taxable
13 year,

14 “(B) the taxpayer’s modified adjusted
15 gross income for such taxable year is equal to
16 the taxpayer’s modified adjusted gross income
17 for the reference taxable year,

18 “(C) the only children of such taxpayer for
19 such taxable year are qualifying children prop-
20 erly claimed on the taxpayer’s return of tax for
21 the reference taxable year, and

22 “(D) the ages of such children (and the
23 status of such children as qualifying children)
24 are determined for such taxable year by taking

1 into account the passage of time since the ref-
2 erence taxable year.

3 “(2) REFERENCE TAXABLE YEAR.—Except as
4 provided in paragraph (3)(A), the term ‘reference
5 taxable year’ means, with respect to any taxpayer
6 for any calendar year, the taxpayer’s taxable year
7 beginning in the preceding calendar year or, in the
8 case of taxpayer who did not file a return of tax for
9 such taxable year, the taxpayer’s taxable year begin-
10 ning in the second preceding calendar year.

11 “(3) MODIFICATIONS DURING CALENDAR
12 YEAR.—

13 “(A) IN GENERAL.—The Secretary may
14 modify, during any calendar year, the annual
15 advance amount with respect to any taxpayer
16 for such calendar year to take into account—

17 “(i) a return of tax filed by such tax-
18 payer during such calendar year (and the
19 taxable year to which such return relates
20 may be taken into account as the reference
21 taxable year), and

22 “(ii) any other information provided
23 by the taxpayer to the Secretary which al-
24 lows the Secretary to determine payments
25 under subsection (a) which, in the aggre-

1 gate during any taxable year of the tax-
2 payer, more closely total the Secretary's
3 estimate of the amount treated as allowed
4 under subpart C of part IV of subchapter
5 A of chapter 1 by reason of section
6 24(i)(1) for such taxable year of such tax-
7 payer.

8 “(B) ADJUSTMENT TO REFLECT EXCESS
9 OR DEFICIT IN PRIOR PAYMENTS.—In the case
10 of any modification of the annual advance
11 amount under subparagraph (A), the Secretary
12 may adjust the amount of any periodic payment
13 made after the date of such modification to
14 properly take into account the amount by which
15 any periodic payment made before such date
16 was greater than or less than the amount that
17 such payment would have been on the basis of
18 the annual advance amount as so modified.

19 “(4) DETERMINATION OF STATUS.—If informa-
20 tion contained in the taxpayer's return of tax for the
21 reference taxable year does not establish the status
22 of the taxpayer as being described in section
23 24(i)(1), the Secretary shall, for purposes of para-
24 graph (1)(A), determine such status based on infor-
25 mation known to the Secretary.

1 “(5) TREATMENT OF CERTAIN DEATHS.—A
2 child shall not be taken into account in determining
3 the annual advance amount under paragraph (1) if
4 the death of such child is known to the Secretary as
5 of the beginning of the calendar year for which the
6 estimate under such paragraph is made.

7 “(c) ON-LINE INFORMATION PORTAL.—The Sec-
8 retary shall establish an on-line portal which allows tax-
9 payers to—

10 “(1) elect not to receive payments under this
11 section, and

12 “(2) provide information to the Secretary which
13 would be relevant to a modification under subsection
14 (b)(3)(B) of the annual advance amount, including
15 information regarding—

16 “(A) a change in the number of the tax-
17 payer’s qualifying children, including by reason
18 of the birth of a child,

19 “(B) a change in the taxpayer’s marital
20 status,

21 “(C) a significant change in the taxpayer’s
22 income, and

23 “(D) any other factor which the Secretary
24 may provide.

1 “(d) NOTICE OF PAYMENTS.—Not later than Janu-
2 ary 31 of the calendar year following any calendar year
3 during which the Secretary makes one or more payments
4 to any taxpayer under this section, the Secretary shall pro-
5 vide such taxpayer with a written notice which includes
6 the taxpayer’s taxpayer identity (as defined in section
7 6103(b)(6)), the aggregate amount of such payments
8 made to such taxpayer during such calendar year, and
9 such other information as the Secretary determines appro-
10 priate.

11 “(e) ADMINISTRATIVE PROVISIONS.—

12 “(1) APPLICATION OF ELECTRONIC FUNDS PAY-
13 MENT REQUIREMENT.—The payments made by the
14 Secretary under subsection (a) shall be made by
15 electronic funds transfer to the same extent and in
16 the same manner as if such payments were Federal
17 payments not made under this title.

18 “(2) APPLICATION OF CERTAIN RULES.—Rules
19 similar to the rules of subparagraphs (B) and (C) of
20 section 6428A(f)(3) shall apply for purposes of this
21 section.

22 “(3) EXCEPTION FROM REDUCTION OR OFF-
23 SET.—Any payment made to any individual under
24 this section shall not be—

1 “(A) subject to reduction or offset pursu-
2 ant to subsection (c), (d), (e), or (f) of section
3 6402, or

4 “(B) reduced or offset by other assessed
5 Federal taxes that would otherwise be subject
6 to levy or collection.

7 “(4) APPLICATION OF ADVANCE PAYMENTS IN
8 THE POSSESSIONS OF THE UNITED STATES.—

9 “(A) IN GENERAL.—The advance payment
10 amount determined under this section shall be
11 determined—

12 “(i) by applying section 24(i)(1) with-
13 out regard to the phrase ‘or is a bona fide
14 resident of Puerto Rico (within the mean-
15 ing of section 937(a))’, and

16 “(ii) without regard to section
17 24(k)(3)(C)(ii)(I).

18 “(B) MIRROR CODE POSSESSIONS.—In the
19 case of any possession of the United States with
20 a mirror code tax system (as defined in section
21 24(k)), this section shall not be treated as part
22 of the income tax laws of the United States for
23 purposes of determining the income tax law of
24 such possession unless such possession elects to
25 have this section be so treated.

1 “(C) ADMINISTRATIVE EXPENSES OF AD-
2 VANCE PAYMENTS.—

3 “(i) MIRROR CODE POSSESSIONS.—In
4 the case of any possession described in
5 subparagraph (B) which makes the elec-
6 tion described in such subparagraph, the
7 amount otherwise paid by the Secretary to
8 such possession under section 24(k)(1)(A)
9 with respect to taxable years beginning in
10 2021 shall be increased by \$300,000 if
11 such possession has a plan, which has been
12 approved by the Secretary, for making ad-
13 vance payments consistent with such elec-
14 tion.

15 “(ii) AMERICAN SAMOA.—The amount
16 otherwise paid by the Secretary to Amer-
17 ican Samoa under subparagraph (A) of
18 section 24(k)(3) with respect to taxable
19 years beginning in 2021 shall be increased
20 by \$300,000 if the plan described in sub-
21 paragraph (B) of such section includes a
22 program, which has been approved by the
23 Secretary, for making advance payments
24 under rules similar to the rules of this sec-
25 tion.

1 “(iii) TIMING OF PAYMENT.—The
2 Secretary may pay, upon the request of the
3 possession of the United States to which
4 the payment is to be made, the amount of
5 the increase determined under clause (i) or
6 (ii) immediately upon approval of the plan
7 referred to in such clause, respectively.

8 “(f) APPLICATION.—No payments shall be made
9 under the program established under subsection (a) with
10 respect to—

11 “(1) any period before July 1, 2021, or

12 “(2) any period after December 31, 2021.

13 “(g) REGULATIONS.—The Secretary shall issue such
14 regulations or other guidance as the Secretary determines
15 necessary or appropriate to carry out the purposes of this
16 section and subsections (i)(1) and (j) of section 24, includ-
17 ing regulations or other guidance which provides for the
18 application of such provisions where the filing status of
19 the taxpayer for a taxable year is different from the status
20 used for determining the annual advance amount.”.

21 (2) RECONCILIATION OF CREDIT AND ADVANCE
22 CREDIT.—Section 24 of such Code, as amended by
23 the preceding provision of this Act, is amended by
24 adding at the end the following new subsection:

1 “(j) RECONCILIATION OF CREDIT AND ADVANCE
2 CREDIT.—

3 “(1) IN GENERAL.—The amount of the credit
4 allowed under this section to any taxpayer for any
5 taxable year shall be reduced (but not below zero) by
6 the aggregate amount of payments made under sec-
7 tion 7527A to such taxpayer during such taxable
8 year. Any failure to so reduce the credit shall be
9 treated as arising out of a mathematical or clerical
10 error and assessed according to section 6213(b)(1).

11 “(2) EXCESS ADVANCE PAYMENTS.—

12 “(A) IN GENERAL.—If the aggregate
13 amount of payments under section 7527A to
14 the taxpayer during the taxable year exceeds
15 the amount of the credit allowed under this sec-
16 tion to such taxpayer for such taxable year (de-
17 termined without regard to paragraph (1)), the
18 tax imposed by this chapter for such taxable
19 year shall be increased by the amount of such
20 excess. Any failure to so increase the tax shall
21 be treated as arising out of a mathematical or
22 clerical error and assessed according to section
23 6213(b)(1).

24 “(B) SAFE HARBOR BASED ON MODIFIED
25 ADJUSTED GROSS INCOME.—

1 “(i) IN GENERAL.—In the case of a
2 taxpayer whose modified adjusted gross in-
3 come (as defined in subsection (b)) for the
4 taxable year does not exceed 200 percent
5 of the applicable income threshold, the
6 amount of the increase determined under
7 subparagraph (A) with respect to such tax-
8 payer for such taxable year shall be re-
9 duced (but not below zero) by the safe har-
10 bor amount.

11 “(ii) PHASE OUT OF SAFE HARBOR
12 AMOUNT.—In the case of a taxpayer whose
13 modified adjusted gross income (as defined
14 in subsection (b)) for the taxable year ex-
15 ceeds the applicable income threshold, the
16 safe harbor amount otherwise in effect
17 under clause (i) shall be reduced by the
18 amount which bears the same ratio to such
19 amount as such excess bears to the appli-
20 cable income threshold.

21 “(iii) APPLICABLE INCOME THRESH-
22 OLD.—For purposes of this subparagraph,
23 the term ‘applicable income threshold’
24 means—

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1 “(I) \$60,000 in the case of a
2 joint return or surviving spouse (as
3 defined in section 2(a)),

4 “(II) \$50,000 in the case of a
5 head of household, and

6 “(III) \$40,000 in any other case.

7 “(iv) SAFE HARBOR AMOUNT.—For
8 purposes of this subparagraph, the term
9 ‘safe harbor amount’ means, with respect
10 to any taxable year, the product of—

11 “(I) \$2,000, multiplied by

12 “(II) the excess (if any) of the
13 number of qualified children taken
14 into account in determining the an-
15 nual advance amount with respect to
16 the taxpayer under section 7527A
17 with respect to months beginning in
18 such taxable year, over the number of
19 qualified children taken into account
20 in determining the credit allowed
21 under this section for such taxable
22 year.”.

23 (3) COORDINATION WITH WAGE WITH-
24 HOLDING.—Section 3402(f)(1)(C) of such Code is
25 amended by striking “section 24(a)” and inserting

1 “section 24 (determined after application of sub-
2 section (j) thereof)”.

3 (4) CONFORMING AMENDMENTS.—

4 (A) Section 26(b)(2) of such Code is
5 amended by striking “and” at the end of sub-
6 paragraph (X), by striking the period at the
7 end of subparagraph (Y) and inserting “, and”,
8 and by adding at the end the following new sub-
9 paragraph:

10 “(Z) section 24(j)(2) (relating to excess
11 advance payments).”.

12 (B) Section 6211(b)(4)(A) of such Code,
13 as amended by the preceding provisions of this
14 subtitle, is amended—

15 (i) by striking “24(d)” and inserting
16 “24 by reason of subsections (d) and (i)(1)
17 thereof”, and

18 (ii) by striking “and 6428B” and in-
19 serting “6428B, and 7527A”.

20 (C) Paragraph (2) of section 1324(b) of
21 title 31, United States Code, is amended—

22 (i) by inserting “24,” before “25A”,
23 and

24 (ii) by striking “ or 6431” and insert-
25 ing “6431, or 7527A”.

1 (D) The table of sections for chapter 77 of
2 the Internal Revenue Code of 1986 is amended
3 by inserting after the item relating to section
4 7527 the following new item:

“Sec. 7527A. Advance payment of child tax credit.”.

5 (5) APPROPRIATIONS TO CARRY OUT ADVANCE
6 PAYMENTS.—Immediately upon the enactment of
7 this Act, in addition to amounts otherwise available,
8 there are appropriated for fiscal year 2021, out of
9 any money in the Treasury not otherwise appro-
10 priated:

11 (A) \$397,200,000 to remain available until
12 September 30, 2022, for necessary expenses for
13 the Internal Revenue Service to carry out this
14 section (and the amendments made by this sec-
15 tion), which shall supplement and not supplant
16 any other appropriations that may be available
17 for this purpose, and

18 (B) \$16,200,000 to remain available until
19 September 30, 2022, for necessary expenses for
20 the Bureau of the Fiscal Service to carry out
21 this section (and the amendments made by this
22 section), which shall supplement and not sup-
23 plant any other appropriations that may be
24 available for this purpose.

25 (c) EFFECTIVE DATE.—

1 (1) IN GENERAL.—The amendments made by
2 this section shall apply to taxable years beginning
3 after December 31, 2020.

4 (2) ESTABLISHMENT OF ADVANCE PAYMENT
5 PROGRAM.—The Secretary of the Treasury (or the
6 Secretary’s designee) shall establish the program de-
7 scribed in section 7527A of the Internal Revenue
8 Code of 1986 as soon as practicable after the date
9 of the enactment of this Act, except that the Sec-
10 retary shall ensure that the timing of the establish-
11 ment of such program does not interfere with car-
12 rying out section 6428B(g) as rapidly as possible.

13 **SEC. 9612. APPLICATION OF CHILD TAX CREDIT IN POSSES-**
14 **SIONS.**

15 (a) IN GENERAL.—Section 24 of the Internal Rev-
16 enue Code of 1986, as amended by the preceding provi-
17 sions of this Act, is amended by adding at the end the
18 following new subsection:

19 “(k) APPLICATION OF CREDIT IN POSSESSIONS.—

20 “(1) MIRROR CODE POSSESSIONS.—

21 “(A) IN GENERAL.—The Secretary shall
22 pay to each possession of the United States
23 with a mirror code tax system amounts equal to
24 the loss (if any) to that possession by reason of
25 the application of this section (determined with-

1 out regard to this subsection) with respect to
2 taxable years beginning after 2020. Such
3 amounts shall be determined by the Secretary
4 based on information provided by the govern-
5 ment of the respective possession.

6 “(B) COORDINATION WITH CREDIT AL-
7 LOWED AGAINST UNITED STATES INCOME
8 TAXES.—No credit shall be allowed under this
9 section for any taxable year to any individual to
10 whom a credit is allowable against taxes im-
11 posed by a possession of the United States with
12 a mirror code tax system by reason of the appli-
13 cation of this section in such possession for
14 such taxable year.

15 “(C) MIRROR CODE TAX SYSTEM.—For
16 purposes of this paragraph, the term ‘mirror
17 code tax system’ means, with respect to any
18 possession of the United States, the income tax
19 system of such possession if the income tax li-
20 ability of the residents of such possession under
21 such system is determined by reference to the
22 income tax laws of the United States as if such
23 possession were the United States.

24 “(2) PUERTO RICO.—

1 “(A) APPLICATION TO TAXABLE YEARS IN
2 2021.—

3 “(i) For application of refundable
4 credit to residents of Puerto Rico, see sub-
5 section (i)(1).

6 “(ii) For nonapplication of advance
7 payment to residents of Puerto Rico, see
8 section 7527A(e)(4)(A).

9 “(B) APPLICATION TO TAXABLE YEARS
10 AFTER 2021.—In the case of any bona fide resi-
11 dent of Puerto Rico (within the meaning of sec-
12 tion 937(a)) for any taxable year beginning
13 after December 31, 2021—

14 “(i) the credit determined under this
15 section shall be allowable to such resident,
16 and

17 “(ii) subsection (d)(1)(B)(ii) shall be
18 applied without regard to the phrase ‘in
19 the case of a taxpayer with 3 or more
20 qualifying children’.

21 “(3) AMERICAN SAMOA.—

22 “(A) IN GENERAL.—The Secretary shall
23 pay to American Samoa amounts estimated by
24 the Secretary as being equal to the aggregate
25 benefits that would have been provided to resi-

1 dents of American Samoa by reason of the ap-
2 plication of this section for taxable years begin-
3 ning after 2020 if the provisions of this section
4 had been in effect in American Samoa (applied
5 as if American Samoa were the United States
6 and without regard to the application of this
7 section to bona fide residents of Puerto Rico
8 under subsection (i)(1)).

9 “(B) DISTRIBUTION REQUIREMENT.—Sub-
10 paragraph (A) shall not apply unless American
11 Samoa has a plan, which has been approved by
12 the Secretary, under which American Samoa
13 will promptly distribute such payments to its
14 residents.

15 “(C) COORDINATION WITH CREDIT AL-
16 LOWED AGAINST UNITED STATES INCOME
17 TAXES.—

18 “(i) IN GENERAL.—In the case of a
19 taxable year with respect to which a plan
20 is approved under subparagraph (B), this
21 section (other than this subsection) shall
22 not apply to any individual eligible for a
23 distribution under such plan.

24 “(ii) APPLICATION OF SECTION IN
25 EVENT OF ABSENCE OF APPROVED

1 PLAN.—In the case of a taxable year with
2 respect to which a plan is not approved
3 under subparagraph (B)—

4 “(I) if such taxable year begins
5 in 2021, subsection (i)(1) shall be ap-
6 plied by substituting ‘bona fide resi-
7 dent of Puerto Rico or American
8 Samoa’ for ‘bona fide resident of
9 Puerto Rico’, and

10 “(II) if such taxable year begins
11 after December 31, 2021, rules simi-
12 lar to the rules of paragraph (2)(B)
13 shall apply with respect to bona fide
14 residents of American Samoa (within
15 the meaning of section 937(a)).

16 “(4) TREATMENT OF PAYMENTS.—For pur-
17 poses of section 1324 of title 31, United States
18 Code, the payments under this subsection shall be
19 treated in the same manner as a refund due from
20 a credit provision referred to in subsection (b)(2) of
21 such section.”.

22 (b) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to taxable years beginning after
24 December 31, 2020.

1 **PART 3—EARNED INCOME TAX CREDIT**

2 **SEC. 9621. STRENGTHENING THE EARNED INCOME TAX**
3 **CREDIT FOR INDIVIDUALS WITH NO QUALI-**
4 **FYING CHILDREN.**

5 (a) SPECIAL RULES FOR 2021.—Section 32 of the
6 Internal Revenue Code of 1986 is amended by adding at
7 the end the following new subsection:

8 “(n) SPECIAL RULES FOR INDIVIDUALS WITHOUT
9 QUALIFYING CHILDREN.—In the case of any taxable year
10 beginning after December 31, 2020, and before January
11 1, 2022—

12 “(1) DECREASE IN MINIMUM AGE FOR CRED-
13 IT.—

14 “(A) IN GENERAL.—Subsection
15 (c)(1)(A)(ii)(II) shall be applied by substituting
16 ‘the applicable minimum age’ for ‘age 25’.

17 “(B) APPLICABLE MINIMUM AGE.—For
18 purposes of this paragraph, the term ‘applicable
19 minimum age’ means—

20 “(i) except as otherwise provided in
21 this subparagraph, age 19,

22 “(ii) in the case of a specified student
23 (other than a qualified former foster youth
24 or a qualified homeless youth), age 24, and

1 part E of title IV of the Social Security
2 Act to disclose to the Secretary informa-
3 tion related to the status of such individual
4 as a qualified former foster youth.

5 “(E) QUALIFIED HOMELESS YOUTH.—For
6 purposes of this paragraph, the term ‘qualified
7 homeless youth’ means, with respect to any tax-
8 able year, an individual who certifies, in a man-
9 ner as provided by the Secretary, that such in-
10 dividual is either an unaccompanied youth who
11 is a homeless child or youth, or is unaccom-
12 panied, at risk of homelessness, and self-sup-
13 porting.

14 “(2) ELIMINATION OF MAXIMUM AGE FOR
15 CREDIT.—Subsection (c)(1)(A)(ii)(II) shall be ap-
16 plied without regard to the phrase ‘but not attained
17 age 65’.

18 “(3) INCREASE IN CREDIT AND PHASEOUT PER-
19 CENTAGES.—The table contained in subsection
20 (b)(1) shall be applied by substituting ‘15.3’ for
21 ‘7.65’ each place it appears therein.

22 “(4) INCREASE IN EARNED INCOME AND
23 PHASEOUT AMOUNTS.—

24 “(A) IN GENERAL.—The table contained in
25 subsection (b)(2)(A) shall be applied—

1 “(i) by substituting ‘\$9,820’ for
2 ‘\$4,220’, and

3 “(ii) by substituting ‘\$11,610’ for
4 ‘\$5,280’.

5 “(B) COORDINATION WITH INFLATION AD-
6 JUSTMENT.—Subsection (j) shall not apply to
7 any dollar amount specified in this paragraph.”.

8 (b) INFORMATION RETURN MATCHING.—As soon as
9 practicable, the Secretary of the Treasury (or the Sec-
10 retary’s delegate) shall develop and implement procedures
11 to use information returns under section 6050S (relating
12 to returns relating to higher education tuition and related
13 expenses) to check the status of individuals as specified
14 students for purposes of section 32(n)(1)(B)(ii) of the In-
15 ternal Revenue Code of 1986 (as added by this section).

16 (c) EFFECTIVE DATE.—The amendment made by
17 this section shall apply to taxable years beginning after
18 December 31, 2020.

19 **SEC. 9622. TAXPAYER ELIGIBLE FOR CHILDLESS EARNED**
20 **INCOME CREDIT IN CASE OF QUALIFYING**
21 **CHILDREN WHO FAIL TO MEET CERTAIN**
22 **IDENTIFICATION REQUIREMENTS.**

23 (a) IN GENERAL.—Section 32(c)(1) of the Internal
24 Revenue Code of 1986 is amended by striking subpara-
25 graph (F).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2020.

4 **SEC. 9623. CREDIT ALLOWED IN CASE OF CERTAIN SEPA-**
5 **RATED SPOUSES.**

6 (a) IN GENERAL.—Section 32(d) of the Internal Rev-
7 enue Code of 1986 is amended—

8 (1) by striking “MARRIED INDIVIDUALS.—In
9 the case of” and inserting the following: “MARRIED
10 INDIVIDUALS.—

11 “(1) IN GENERAL.—In the case of”, and

12 (2) by adding at the end the following new
13 paragraph:

14 “(2) DETERMINATION OF MARITAL STATUS.—
15 For purposes of this section—

16 “(A) IN GENERAL.—Except as provided in
17 subparagraph (B), marital status shall be deter-
18 mined under section 7703(a).

19 “(B) SPECIAL RULE FOR SEPARATED
20 SPOUSE.—An individual shall not be treated as
21 married if such individual—

22 “(i) is married (as determined under
23 section 7703(a)) and does not file a joint
24 return for the taxable year,

1 “(ii) resides with a qualifying child of
2 the individual for more than one-half of
3 such taxable year, and

4 “(iii)(I) during the last 6 months of
5 such taxable year, does not have the same
6 principal place of abode as the individual’s
7 spouse, or

8 “(II) has a decree, instrument, or
9 agreement (other than a decree of divorce)
10 described in section 121(d)(3)(C) with re-
11 spect to the individual’s spouse and is not
12 a member of the same household with the
13 individual’s spouse by the end of the tax-
14 able year.”.

15 (b) CONFORMING AMENDMENTS.—

16 (1) Section 32(c)(1)(A) of such Code is amend-
17 ed by striking the last sentence.

18 (2) Section 32(c)(1)(E)(ii) of such Code is
19 amended by striking “(within the meaning of section
20 7703)”.

21 (3) Section 32(d)(1) of such Code, as amended
22 by subsection (a), is amended by striking “(within
23 the meaning of section 7703)”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2020.

4 **SEC. 9624. MODIFICATION OF DISQUALIFIED INVESTMENT**
5 **INCOME TEST.**

6 (a) IN GENERAL.—Section 32(i) of the Internal Rev-
7 enue Code of 1986 is amended by striking “\$2,200” and
8 inserting “\$10,000”.

9 (b) INFLATION ADJUSTMENT.—Section 32(j)(1) of
10 such Code is amended—

11 (1) in the matter preceding subparagraph (A),
12 by inserting “(2021 in the case of the dollar amount
13 in subsection (i)(1))” after “2015”,

14 (2) in subparagraph (B)(i)—

15 (A) by striking “subsections (b)(2)(A) and
16 (i)(1)” and inserting “subsection (b)(2)(A)”,
17 and

18 (B) by striking “and” at the end,

19 (3) by striking the period at the end of sub-
20 paragraph (B)(ii) and inserting “, and”, and

21 (4) by inserting after subparagraph (B)(ii) the
22 following new clause:

23 “(iii) in the case of the \$10,000
24 amount in subsection (i)(1), ‘calendar year
25 2020’ for ‘calendar year 2016’.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2020.

4 **SEC. 9625. APPLICATION OF EARNED INCOME TAX CREDIT**
5 **IN POSSESSIONS OF THE UNITED STATES.**

6 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
7 enue Code of 1986 is amended by adding at the end the
8 following new section:

9 **“SEC. 7530. APPLICATION OF EARNED INCOME TAX CREDIT**
10 **TO POSSESSIONS OF THE UNITED STATES.**

11 “(a) PUERTO RICO.—

12 “(1) IN GENERAL.—With respect to calendar
13 year 2021 and each calendar year thereafter, the
14 Secretary shall, except as otherwise provided in this
15 subsection, make payments to Puerto Rico equal
16 to—

17 “(A) the specified matching amount for
18 such calendar year, plus

19 “(B) in the case of calendar years 2021
20 through 2025, the lesser of—

21 “(i) the expenditures made by Puerto
22 Rico during such calendar year for edu-
23 cation efforts with respect to individual
24 taxpayers and tax return preparers relat-
25 ing to the earned income tax credit, or

1 “(ii) \$1,000,000.

2 “(2) REQUIREMENT TO REFORM EARNED IN-
3 COME TAX CREDIT.—The Secretary shall not make
4 any payments under paragraph (1) with respect to
5 any calendar year unless Puerto Rico has in effect
6 an earned income tax credit for taxable years begin-
7 ning in or with such calendar year which (relative to
8 the earned income tax credit which was in effect for
9 taxable years beginning in or with calendar year
10 2019) increases the percentage of earned income
11 which is allowed as a credit for each group of indi-
12 viduals with respect to which such percentage is sep-
13 arately stated or determined in a manner designed
14 to substantially increase workforce participation.

15 “(3) SPECIFIED MATCHING AMOUNT.—For pur-
16 poses of this subsection—

17 “(A) IN GENERAL.—The term ‘specified
18 matching amount’ means, with respect to any
19 calendar year, the lesser of—

20 “(i) the excess (if any) of—

21 “(I) the cost to Puerto Rico of
22 the earned income tax credit for tax-
23 able years beginning in or with such
24 calendar year, over

1 “(II) the base amount for such
2 calendar year, or

3 “(ii) the product of 3, multiplied by
4 the base amount for such calendar year.

5 “(B) BASE AMOUNT.—

6 “(i) BASE AMOUNT FOR 2021.—In the
7 case of calendar year 2021, the term ‘base
8 amount’ means the greater of—

9 “(I) the cost to Puerto Rico of
10 the earned income tax credit for tax-
11 able years beginning in or with cal-
12 endar year 2019 (rounded to the
13 nearest multiple of \$1,000,000), or

14 “(II) \$200,000,000.

15 “(ii) INFLATION ADJUSTMENT.—In
16 the case of any calendar year after 2021,
17 the term ‘base amount’ means the dollar
18 amount determined under clause (i) in-
19 creased by an amount equal to—

20 “(I) such dollar amount, multi-
21 plied by—

22 “(II) the cost-of-living adjust-
23 ment determined under section 1(f)(3)
24 for such calendar year, determined by
25 substituting ‘calendar year 2020’ for

1 ‘calendar year 2016’ in subparagraph
2 (A)(ii) thereof.

3 Any amount determined under this clause
4 shall be rounded to the nearest multiple of
5 \$1,000,000.

6 “(4) RULES RELATED TO PAYMENTS.—

7 “(A) TIMING OF PAYMENTS.—The Sec-
8 retary shall make payments under paragraph
9 (1) for any calendar year—

10 “(i) after receipt of such information
11 as the Secretary may require to determine
12 such payments, and

13 “(ii) except as provided in clause (i),
14 within a reasonable period of time before
15 the due date for individual income tax re-
16 turns (as determined under the laws of
17 Puerto Rico) for taxable years which began
18 on the first day of such calendar year.

19 “(B) INFORMATION.—The Secretary may
20 require the reporting of such information as the
21 Secretary may require to carry out this sub-
22 section.

23 “(C) DETERMINATION OF COST OF
24 EARNED INCOME TAX CREDIT.—For purposes
25 of this subsection, the cost to Puerto Rico of

1 the earned income tax credit shall be deter-
2 mined by the Secretary on the basis of the laws
3 of Puerto Rico and shall include reductions in
4 revenues received by Puerto Rico by reason of
5 such credit and refunds attributable to such
6 credit, but shall not include any administrative
7 costs with respect to such credit.

8 “(b) POSSESSIONS WITH MIRROR CODE TAX SYS-
9 TEMS.—

10 “(1) IN GENERAL.—With respect to calendar
11 year 2021 and each calendar year thereafter, the
12 Secretary shall, except as otherwise provided in this
13 subsection, make payments to the Virgin Islands,
14 Guam, and the Commonwealth of the Northern Mar-
15 iana Islands equal to—

16 “(A) the cost to such possession of the
17 earned income tax credit for taxable years be-
18 ginning in or with such calendar year, plus

19 “(B) in the case of calendar years 2021
20 through 2025, the lesser of—

21 “(i) the expenditures made by such
22 possession during such calendar year for
23 education efforts with respect to individual
24 taxpayers and tax return preparers relat-
25 ing to such earned income tax credit, or

1 “(ii) \$50,000.

2 “(2) APPLICATION OF CERTAIN RULES.—Rules
3 similar to the rules of subparagraphs (A), (B), and
4 (C) of subsection (a)(4) shall apply for purposes of
5 this subsection.

6 “(c) AMERICAN SAMOA.—

7 “(1) IN GENERAL.—With respect to calendar
8 year 2021 and each calendar year thereafter, the
9 Secretary shall, except as otherwise provided in this
10 subsection, make payments to American Samoa
11 equal to—

12 “(A) the lesser of—

13 “(i) the cost to American Samoa of
14 the earned income tax credit for taxable
15 years beginning in or with such calendar
16 year, or

17 “(ii) \$16,000,000, plus

18 “(B) in the case of calendar years 2021
19 through 2025, the lesser of—

20 “(i) the expenditures made by Amer-
21 ican Samoa during such calendar year for
22 education efforts with respect to individual
23 taxpayers and tax return preparers relat-
24 ing to such earned income tax credit, or

25 “(ii) \$50,000.

1 “(2) REQUIREMENT TO ENACT AND MAINTAIN
2 AN EARNED INCOME TAX CREDIT.—The Secretary
3 shall not make any payments under paragraph (1)
4 with respect to any calendar year unless American
5 Samoa has in effect an earned income tax credit for
6 taxable years beginning in or with such calendar
7 year which allows a refundable tax credit to individ-
8 uals on the basis of the taxpayer’s earned income
9 which is designed to substantially increase workforce
10 participation.

11 “(3) INFLATION ADJUSTMENT.—In the case of
12 any calendar year after 2021, the \$16,000,000
13 amount in paragraph (1)(A)(ii) shall be increased by
14 an amount equal to—

15 “(A) such dollar amount, multiplied by—

16 “(B) the cost-of-living adjustment deter-
17 mined under section 1(f)(3) for such calendar
18 year, determined by substituting ‘calendar year
19 2020’ for ‘calendar year 2016’ in subparagraph
20 (A)(ii) thereof.

21 Any increase determined under this clause shall be
22 rounded to the nearest multiple of \$100,000.

23 “(4) APPLICATION OF CERTAIN RULES.—Rules
24 similar to the rules of subparagraphs (A), (B), and

1 (C) of subsection (a)(4) shall apply for purposes of
2 this subsection.

3 “(d) TREATMENT OF PAYMENTS.—For purposes of
4 section 1324 of title 31, United States Code, the payments
5 under this section shall be treated in the same manner
6 as a refund due from a credit provision referred to in sub-
7 section (b)(2) of such section.”.

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for chapter 77 of the Internal Revenue Code of 1986 is
10 amended by adding at the end the following new item:

“Sec. 7530. Application of earned income tax credit to possessions of the
United States.”.

11 **SEC. 9626. TEMPORARY SPECIAL RULE FOR DETERMINING**
12 **EARNED INCOME FOR PURPOSES OF EARNED**
13 **INCOME TAX CREDIT.**

14 (a) IN GENERAL.—If the earned income of the tax-
15 payer for the taxpayer’s first taxable year beginning in
16 2021 is less than the earned income of the taxpayer for
17 the taxpayer’s first taxable year beginning in 2019, the
18 credit allowed under section 32 of the Internal Revenue
19 Code of 1986 may, at the election of the taxpayer, be de-
20 termined by substituting—

21 (1) such earned income for the taxpayer’s first
22 taxable year beginning in 2019, for

23 (2) such earned income for the taxpayer’s first
24 taxable year beginning in 2021.

1 (b) EARNED INCOME.—

2 (1) IN GENERAL.—For purposes of this section,
3 the term “earned income” has the meaning given
4 such term under section 32(c) of the Internal Rev-
5 enue Code of 1986.

6 (2) APPLICATION TO JOINT RETURNS.—For
7 purposes of subsection (a), in the case of a joint re-
8 turn, the earned income of the taxpayer for the first
9 taxable year beginning in 2019 shall be the sum of
10 the earned income of each spouse for such taxable
11 year.

12 (c) SPECIAL RULES.—

13 (1) ERRORS TREATED AS MATHEMATICAL ER-
14 RORS.—For purposes of section 6213 of the Internal
15 Revenue Code of 1986, an incorrect use on a return
16 of earned income pursuant to subsection (a) shall be
17 treated as a mathematical or clerical error.

18 (2) NO EFFECT ON DETERMINATION OF GROSS
19 INCOME, ETC.—Except as otherwise provided in this
20 subsection, the Internal Revenue Code of 1986 shall
21 be applied without regard to any substitution under
22 subsection (a).

23 (d) TREATMENT OF CERTAIN POSSESSIONS.—

24 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
25 CODE TAX SYSTEMS.—The Secretary of the Treas-

1 ury shall pay to each possession of the United States
2 which has a mirror code tax system amounts equal
3 to the loss (if any) to that possession by reason of
4 the application of the provisions of this section
5 (other than this subsection) with respect to section
6 32 of the Internal Revenue Code of 1986. Such
7 amounts shall be determined by the Secretary of the
8 Treasury based on information provided by the gov-
9 ernment of the respective possession.

10 (2) PAYMENTS TO OTHER POSSESSIONS.—The
11 Secretary of the Treasury shall pay to each posses-
12 sion of the United States which does not have a mir-
13 ror code tax system amounts estimated by the Sec-
14 retary of the Treasury as being equal to the aggre-
15 gate benefits (if any) that would have been provided
16 to residents of such possession by reason of the pro-
17 visions of this section (other than this subsection)
18 with respect to section 32 of the Internal Revenue
19 Code of 1986 if a mirror code tax system had been
20 in effect in such possession. The preceding sentence
21 shall not apply unless the respective possession has
22 a plan, which has been approved by the Secretary of
23 the Treasury, under which such possession will
24 promptly distribute such payments to its residents.

1 (3) MIRROR CODE TAX SYSTEM.—For purposes
2 of this section, the term “mirror code tax system”
3 means, with respect to any possession of the United
4 States, the income tax system of such possession if
5 the income tax liability of the residents of such pos-
6 session under such system is determined by ref-
7 erence to the income tax laws of the United States
8 as if such possession were the United States.

9 (4) TREATMENT OF PAYMENTS.—For purposes
10 of section 1324 of title 31, United States Code, the
11 payments under this section shall be treated in the
12 same manner as a refund due from a credit provi-
13 sion referred to in subsection (b)(2) of such section.

14 **PART 4—DEPENDENT CARE ASSISTANCE**
15 **SEC. 9631. REFUNDABILITY AND ENHANCEMENT OF CHILD**
16 **AND DEPENDENT CARE TAX CREDIT.**

17 (a) IN GENERAL.—Section 21 of the Internal Rev-
18 enue Code of 1986 is amended by adding at the end the
19 following new subsection:

20 “(g) SPECIAL RULES FOR 2021.—In the case of any
21 taxable year beginning after December 31, 2020, and be-
22 fore January 1, 2022—

23 “(1) CREDIT MADE REFUNDABLE.—If the tax-
24 payer (in the case of a joint return, either spouse)
25 has a principal place of abode in the United States

1 (determined as provided in section 32) for more than
2 one-half of the taxable year, the credit allowed under
3 subsection (a) shall be treated as a credit allowed
4 under subpart C (and not allowed under this sub-
5 part).

6 “(2) INCREASE IN DOLLAR LIMIT ON AMOUNT
7 CREDITABLE.—Subsection (c) shall be applied—

8 “(A) by substituting ‘\$8,000’ for ‘\$3,000’
9 in paragraph (1) thereof, and

10 “(B) by substituting ‘\$16,000’ for ‘\$6,000’
11 in paragraph (2) thereof.

12 “(3) INCREASE IN APPLICABLE PERCENTAGE.—
13 Subsection (a)(2) shall be applied—

14 “(A) by substituting ‘50 percent’ for ‘35
15 percent’, and

16 “(B) by substituting ‘\$125,000’ for
17 ‘\$15,000’.

18 “(4) APPLICATION OF PHASEOUT TO HIGH IN-
19 COME INDIVIDUALS.—

20 “(A) IN GENERAL.—Subsection (a)(2)
21 shall be applied by substituting ‘the phaseout
22 percentage’ for ‘20 percent’.

23 “(B) PHASEOUT PERCENTAGE.—The term
24 ‘phaseout percentage’ means 20 percent re-
25 duced (but not below zero) by 1 percentage

1 point for each \$2,000 (or fraction thereof) by
2 which the taxpayer's adjusted gross income for
3 the taxable year exceeds \$400,000.”.

4 (b) APPLICATION OF CREDIT IN POSSESSIONS.—Sec-
5 tion 21 of such Code, as amended by subsection (a), is
6 amended by adding at the end the following new sub-
7 section:

8 “(h) APPLICATION OF CREDIT IN POSSESSIONS.—

9 “(1) PAYMENT TO POSSESSIONS WITH MIRROR
10 CODE TAX SYSTEMS.—The Secretary shall pay to
11 each possession of the United States with a mirror
12 code tax system amounts equal to the loss (if any)
13 to that possession by reason of the application of
14 this section (determined without regard to this sub-
15 section) with respect to taxable years beginning in or
16 with 2021. Such amounts shall be determined by the
17 Secretary based on information provided by the gov-
18 ernment of the respective possession.

19 “(2) PAYMENTS TO OTHER POSSESSIONS.—The
20 Secretary shall pay to each possession of the United
21 States which does not have a mirror code tax system
22 amounts estimated by the Secretary as being equal
23 to the aggregate benefits that would have been pro-
24 vided to residents of such possession by reason of
25 this section with respect to taxable years beginning

1 in or with 2021 if a mirror code tax system had
2 been in effect in such possession. The preceding sen-
3 tence shall not apply unless the respective possession
4 has a plan, which has been approved by the Sec-
5 retary, under which such possession will promptly
6 distribute such payments to its residents.

7 “(3) COORDINATION WITH CREDIT ALLOWED
8 AGAINST UNITED STATES INCOME TAXES.—In the
9 case of any taxable year beginning in or with 2021,
10 no credit shall be allowed under this section to any
11 individual—

12 “(A) to whom a credit is allowable against
13 taxes imposed by a possession with a mirror
14 code tax system by reason of this section, or

15 “(B) who is eligible for a payment under
16 a plan described in paragraph (2).

17 “(4) MIRROR CODE TAX SYSTEM.—For pur-
18 poses of this subsection, the term ‘mirror code tax
19 system’ means, with respect to any possession of the
20 United States, the income tax system of such posses-
21 sion if the income tax liability of the residents of
22 such possession under such system is determined by
23 reference to the income tax laws of the United
24 States as if such possession were the United States.

1 ber 31, 2020, and before January 1, 2022, sub-
2 paragraph (A) shall be applied be substituting
3 ‘\$10,500 (half such dollar amount’ for ‘\$5,000
4 (\$2,500’.”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to taxable years beginning after
7 December 31, 2020.

8 (c) RETROACTIVE PLAN AMENDMENTS.—A plan that
9 otherwise satisfies all applicable requirements of sections
10 125 and 129 of the Internal Revenue Code of 1986 (in-
11 cluding any rules or regulations thereunder) shall not fail
12 to be treated as a cafeteria plan or dependent care assist-
13 ance program merely because such plan is amended pursu-
14 ant to a provision under this section and such amendment
15 is retroactive, if—

16 (1) such amendment is adopted no later than
17 the last day of the plan year in which the amend-
18 ment is effective, and

19 (2) the plan is operated consistent with the
20 terms of such amendment during the period begin-
21 ning on the effective date of the amendment and
22 ending on the date the amendment is adopted.

1 **PART 5—CREDITS FOR PAID SICK AND FAMILY**

2 **LEAVE**

3 **SEC. 9641. PAYROLL CREDITS.**

4 (a) IN GENERAL.—Chapter 21 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subchapter:

7 **“Subchapter D—Credits**

 “Sec. 3131. Credit for paid sick leave.

 “Sec. 3132. Payroll credit for paid family leave.

 “Sec. 3133. Special rule related to tax on employers.

8 **“SEC. 3131. CREDIT FOR PAID SICK LEAVE.**

9 “(a) IN GENERAL.—In the case of an employer, there
10 shall be allowed as a credit against applicable employment
11 taxes for each calendar quarter an amount equal to 100
12 percent of the qualified sick leave wages paid by such em-
13 ployer with respect to such calendar quarter.

14 “(b) LIMITATIONS AND REFUNDABILITY.—

15 “(1) WAGES TAKEN INTO ACCOUNT.—The
16 amount of qualified sick leave wages taken into ac-
17 count under subsection (a) with respect to any indi-
18 vidual shall not exceed \$200 (\$511 in the case of
19 any day any portion of which is paid sick time de-
20 scribed in paragraph (1), (2), or (3) of section
21 5102(a) of the Emergency Paid Sick Leave Act, ap-
22 plied with the modification described in subsection
23 (c)(2)(A)(i) for any day (or portion thereof) for

1 which the individual is paid qualified sick leave
2 wages.

3 “(2) OVERALL LIMITATION ON NUMBER OF
4 DAYS TAKEN INTO ACCOUNT.—The aggregate num-
5 ber of days taken into account under paragraph (1)
6 for any calendar quarter shall not exceed the excess
7 (if any) of—

8 “(A) 10, over

9 “(B) the aggregate number of days so
10 taken into account during preceding calendar
11 quarters in such calendar year (other than the
12 first quarter of calendar year 2021).

13 “(3) CREDIT LIMITED TO CERTAIN EMPLOY-
14 MENT TAXES.—The credit allowed by subsection (a)
15 with respect to any calendar quarter shall not exceed
16 the applicable employment taxes for such calendar
17 quarter on the wages paid with respect to the em-
18 ployment of all employees of the employer.

19 “(4) REFUNDABILITY OF EXCESS CREDIT.—

20 “(A) CREDIT IS REFUNDABLE.—If the
21 amount of the credit under subsection (a) ex-
22 ceeds the limitation of paragraph (3) for any
23 calendar quarter, such excess shall be treated
24 as an overpayment that shall be refunded under
25 sections 6402(a) and 6413(b).

1 “(B) ADVANCING CREDIT.—In anticipation
2 of the credit, including the refundable portion
3 under subparagraph (A), the credit shall be ad-
4 vanced, according to forms and instructions
5 provided by the Secretary, up to an amount cal-
6 culated under subsection (a), subject to the lim-
7 its under paragraph (1) and (2), all calculated
8 through the end of the most recent payroll pe-
9 riod in the quarter.

10 “(c) QUALIFIED SICK LEAVE WAGES.—For purposes
11 of this section—

12 “(1) IN GENERAL.—The term ‘qualified sick
13 leave wages’ means wages paid by an employer
14 which would be required to be paid by reason of the
15 Emergency Paid Sick Leave Act as if such Act ap-
16 plied after March 31, 2021.

17 “(2) RULES OF APPLICATION.—For purposes of
18 determining whether wages are qualified sick leave
19 wages under paragraph (1)—

20 “(A) IN GENERAL.—The Emergency Paid
21 Sick Leave Act shall be applied—

22 “(i) by inserting ‘, the employee is
23 seeking or awaiting the results of a diag-
24 nostic test for, or a medical diagnosis of,
25 COVID-19 and such employee has been ex-

1 posed to COVID-19 or the employee’s em-
2 ployer has requested such test or diag-
3 nosis, or the employee is obtaining immu-
4 nization related to COVID–19 or recov-
5 ering from any injury, disability, illness, or
6 condition related to such immunization’
7 after ‘medical diagnosis’ in section
8 5102(a)(3) thereof, and

9 “(ii) by applying section 5102(b)(1) of
10 such Act separately with respect to each
11 calendar year after 2020 (and, in the case
12 of calendar year 2021, without regard to
13 the first quarter thereof).

14 “(B) LEAVE MUST MEET REQUIRE-
15 MENTS.—If an employer fails to comply with
16 any requirement of such Act (determined with-
17 out regard to section 5109 thereof) with respect
18 to paid sick time (as defined in section 5110 of
19 such Act), amounts paid by such employer with
20 respect to such paid sick time shall not be
21 taken into account as qualified sick leave wages.
22 For purposes of the preceding sentence, an em-
23 ployer which takes an action described in sec-
24 tion 5104 of such Act shall be treated as failing
25 to meet a requirement of such Act.

1 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
2 PLAN EXPENSES.—

3 “(1) IN GENERAL.—The amount of the credit
4 allowed under subsection (a) shall be increased by so
5 much of the employer’s qualified health plan ex-
6 penses as are properly allocable to the qualified sick
7 leave wages for which such credit is so allowed.

8 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
9 For purposes of this subsection, the term ‘qualified
10 health plan expenses’ means amounts paid or in-
11 curred by the employer to provide and maintain a
12 group health plan (as defined in section 5000(b)(1)),
13 but only to the extent that such amounts are ex-
14 cluded from the gross income of employees by reason
15 of section 106(a).

16 “(3) ALLOCATION RULES.—For purposes of
17 this section, qualified health plan expenses shall be
18 allocated to qualified sick leave wages in such man-
19 ner as the Secretary may prescribe. Except as other-
20 wise provided by the Secretary, such allocation shall
21 be treated as properly made if made on the basis of
22 being pro rata among covered employees and pro
23 rata on the basis of periods of coverage (relative to
24 the time periods of leave to which such wages re-
25 late).

1 “(e) DEFINITIONS AND SPECIAL RULES.—

2 “(1) APPLICABLE EMPLOYMENT TAXES.—For
3 purposes of this section, the term ‘applicable employ-
4 ment taxes’ means the following:

5 “(A) The taxes imposed under section
6 3111(b).

7 “(B) So much of the taxes imposed under
8 section 3221(a) as are attributable to the rate
9 in effect under section 3111(b).

10 “(2) WAGES.—For purposes of this section, the
11 term ‘wages’ means wages (as defined in section
12 3121(a), determined without regard to paragraphs
13 (1) through (22) of section 3121(b)) and compensa-
14 tion (as defined in section 3231(e), determined with-
15 out regard to the sentence in paragraph (1) thereof
16 which begins ‘Such term does not include remunera-
17 tion’).

18 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
19 poses of chapter 1, the gross income of the em-
20 ployer, for the taxable year which includes the last
21 day of any calendar quarter with respect to which a
22 credit is allowed under this section, shall be in-
23 creased by the amount of such credit. Any wages
24 taken into account in determining the credit allowed
25 under this section shall not be taken into account for

1 purposes of determining the credit allowed under
2 sections 45A, 45P, 45S, 51, 3132, and 3134. In the
3 case of any credit allowed under section 2301 of the
4 CARES Act or section 41 with respect to wages
5 taken into account under this section, the credit al-
6 lowed under this section shall be reduced by the por-
7 tion of the credit allowed under such section 2301
8 or section 41 which is attributable to such wages.

9 “(4) ELECTION TO NOT TAKE CERTAIN WAGES
10 INTO ACCOUNT.—This section shall not apply to so
11 much of the qualified sick leave wages paid by an el-
12 igible employer as such employer elects (at such time
13 and in such manner as the Secretary may prescribe)
14 to not take into account for purposes of this section.

15 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
16 No credit shall be allowed under this section to the
17 Government of the United States or to any agency
18 or instrumentality thereof. The preceding sentence
19 shall not apply to any organization described in sec-
20 tion 501(c)(1) and exempt from tax under section
21 501(a).

22 “(6) EXTENSION OF LIMITATION ON ASSESS-
23 MENT.—Notwithstanding section 6501, the limita-
24 tion on the time period for the assessment of any
25 amount attributable to a credit claimed under this

1 section shall not expire before the date that is 5
2 years after the later of—

3 “(A) the date on which the original return
4 which includes the calendar quarter with re-
5 spect to which such credit is determined is filed,
6 or

7 “(B) the date on which such return is
8 treated as filed under section 6501(b)(2).

9 “(f) REGULATIONS.—The Secretary shall prescribe
10 such regulations or other guidance as may be necessary
11 to carry out the purposes of this section, including—

12 “(1) regulations or other guidance to prevent
13 the avoidance of the purposes of the limitations
14 under this section,

15 “(2) regulations or other guidance to minimize
16 compliance and record-keeping burdens under this
17 section,

18 “(3) regulations or other guidance providing for
19 waiver of penalties for failure to deposit amounts in
20 anticipation of the allowance of the credit allowed
21 under this section,

22 “(4) regulations or other guidance for recap-
23 turing the benefit of credits determined under this
24 section in cases where there is a subsequent adjust-
25 ment to the credit determined under subsection (a),

1 “(5) regulations or other guidance to ensure
2 that the wages taken into account under this section
3 conform with the paid sick time required to be pro-
4 vided under the Emergency Paid Sick Leave Act,
5 and

6 “(6) regulations or other guidance to permit the
7 advancement of the credit determined under sub-
8 section (a).

9 “(g) APPLICATION OF SECTION.—This section shall
10 apply only to wages paid with respect to the period begin-
11 ning on April 1, 2021, and ending on September 30, 2021.

12 “(h) TREATMENT OF DEPOSITS.—The Secretary
13 shall waive any penalty under section 6656 for any failure
14 to make a deposit of applicable employment taxes if the
15 Secretary determines that such failure was due to the an-
16 ticipation of the credit allowed under this section.

17 “(i) NON-DISCRIMINATION REQUIREMENT.—No
18 credit shall be allowed under this section to any employer
19 for any calendar quarter if such employer, with respect
20 to the availability of the provision of qualified sick leave
21 wages to which this section otherwise applies for such cal-
22 endar quarter, discriminates in favor of highly com-
23 pensated employees (within the meaning of section
24 414(q)), full-time employees, or employees on the basis of
25 employment tenure with such employer.

1 **“SEC. 3132. PAYROLL CREDIT FOR PAID FAMILY LEAVE.**

2 “(a) IN GENERAL.—In the case of an employer, there
3 shall be allowed as a credit against applicable employment
4 taxes for each calendar quarter an amount equal to 100
5 percent of the qualified family leave wages paid by such
6 employer with respect to such calendar quarter.

7 “(b) LIMITATIONS AND REFUNDABILITY.—

8 “(1) WAGES TAKEN INTO ACCOUNT.—The
9 amount of qualified family leave wages taken into
10 account under subsection (a) with respect to any in-
11 dividual shall not exceed—

12 “(A) for any day (or portion thereof) for
13 which the individual is paid qualified family
14 leave wages, \$200, and

15 “(B) in the aggregate with respect to all
16 calendar quarters, \$12,000.

17 “(2) CREDIT LIMITED TO CERTAIN EMPLOY-
18 MENT TAXES.—The credit allowed by subsection (a)
19 with respect to any calendar quarter shall not exceed
20 the applicable employment taxes for such calendar
21 quarter (reduced by any credits allowed under sec-
22 tion 3131) on the wages paid with respect to the em-
23 ployment of all employees of the employer.

24 “(3) REFUNDABILITY OF EXCESS CREDIT.—

25 “(A) CREDIT IS REFUNDABLE.—If the
26 amount of the credit under subsection (a) ex-

1 ceeds the limitation of paragraph (2) for any
2 calendar quarter, such excess shall be treated
3 as an overpayment that shall be refunded under
4 sections 6402(a) and 6413(b).

5 “(B) ADVANCING CREDIT.—In anticipation
6 of the credit, including the refundable portion
7 under subparagraph (A), the credit shall be ad-
8 vanced, according to forms and instructions
9 provided by the Secretary, up to an amount cal-
10 culated under subsection (a), subject to the lim-
11 its under paragraph (1) and (2), all calculated
12 through the end of the most recent payroll pe-
13 riod in the quarter.

14 “(c) QUALIFIED FAMILY LEAVE WAGES.—

15 “(1) IN GENERAL.—For purposes of this sec-
16 tion, the term ‘qualified family leave wages’ means
17 wages paid by an employer which would be required
18 to be paid by reason of the Emergency Family and
19 Medical Leave Expansion Act (including the amend-
20 ments made by such Act) as if such Act (and
21 amendments made by such Act) applied after March
22 31, 2021.

23 “(2) RULES OF APPLICATION.—

1 “(A) IN GENERAL.—For purposes of deter-
2 mining whether wages are qualified family leave
3 wages under paragraph (1)—

4 “(i) section 110(a)(2)(A) of the Fam-
5 ily and Medical Leave Act of 1993 shall be
6 applied by inserting ‘or any reason for
7 leave described in section 5102(a) of the
8 Families First Coronavirus Response Act,
9 or the employee is seeking or awaiting the
10 results of a diagnostic test for, or a med-
11 ical diagnosis of, COVID-19 and such em-
12 ployee has been exposed to COVID-19 or
13 the employee’s employer has requested
14 such test or diagnosis, or the employee is
15 obtaining immunization related to COVID-
16 19 or recovering from any injury, dis-
17 ability, illness, or condition related to such
18 immunization’ after ‘public health emer-
19 gency’, and

20 “(ii) section 110(b) of such Act shall
21 be applied—

22 “(I) without regard to paragraph
23 (1) thereof,

1 “(II) by striking ‘after taking
2 leave after such section for 10 days’
3 in paragraph (2)(A) thereof, and

4 “(III) by substituting ‘\$12,000’
5 for ‘\$10,000’ in paragraph (2)(B)(ii)
6 thereof.

7 “(B) LEAVE MUST MEET REQUIRE-
8 MENTS.—For purposes of determining whether
9 wages would be required to be paid under para-
10 graph (1), if an employer fails to comply with
11 any requirement of the Family and Medical
12 Leave Act of 1993 or the Emergency Family
13 and Medical Leave Expansion Act (determined
14 without regard to any time limitation under sec-
15 tion 102(a)(1)(F) of the Family and Medical
16 Leave Act of 1994) with respect to any leave
17 provided for a qualifying need related to a pub-
18 lic health emergency (as defined in section 110
19 of such Act, applied as described in subpara-
20 graph (A)(i)), amounts paid by such employer
21 with respect to such leave shall not be taken
22 into account as qualified family leave wages.
23 For purposes of the preceding sentence, an em-
24 ployer which takes an action described in sec-
25 tion 105 of the Family and Medical Leave Act

1 of 1993 shall be treated as failing to meet a re-
2 quirement of such Act.

3 “(d) ALLOWANCE OF CREDIT FOR CERTAIN HEALTH
4 PLAN EXPENSES.—

5 “(1) IN GENERAL.—The amount of the credit
6 allowed under subsection (a) shall be increased by so
7 much of the employer’s qualified health plan ex-
8 penses as are properly allocable to the qualified fam-
9 ily leave wages for which such credit is so allowed.

10 “(2) QUALIFIED HEALTH PLAN EXPENSES.—
11 For purposes of this subsection, the term ‘qualified
12 health plan expenses’ means amounts paid or in-
13 curred by the employer to provide and maintain a
14 group health plan (as defined in section 5000(b)(1)),
15 but only to the extent that such amounts are ex-
16 cluded from the gross income of employees by reason
17 of section 106(a).

18 “(3) ALLOCATION RULES.—For purposes of
19 this section, qualified health plan expenses shall be
20 allocated to qualified family leave wages in such
21 manner as the Secretary may prescribe. Except as
22 otherwise provided by the Secretary, such allocation
23 shall be treated as properly made if made on the
24 basis of being pro rata among covered employees
25 and pro rata on the basis of periods of coverage (rel-

1 ative to the time periods of leave to which such
2 wages relate).

3 “(e) DEFINITIONS AND SPECIAL RULES.—

4 “(1) APPLICABLE EMPLOYMENT TAXES.—For
5 purposes of this section, the term ‘applicable employ-
6 ment taxes’ means the following:

7 “(A) The taxes imposed under section
8 3111(b).

9 “(B) So much of the taxes imposed under
10 section 3221(a) as are attributable to the rate
11 in effect under section 3111(b).

12 “(2) WAGES.—For purposes of this section, the
13 term ‘wages’ means wages (as defined in section
14 3121(a), determined without regard to paragraphs
15 (1) through (22) of section 3121(b)) and compensa-
16 tion (as defined in section 3231(e), determined with-
17 out regard to the sentence in paragraph (1) thereof
18 which begins ‘Such term does not include remunera-
19 tion’).

20 “(3) DENIAL OF DOUBLE BENEFIT.—For pur-
21 poses of chapter 1, the gross income of the em-
22 ployer, for the taxable year which includes the last
23 day of any calendar quarter with respect to which a
24 credit is allowed under this section, shall be in-
25 creased by the amount of such credit. Any wages

1 taken into account in determining the credit allowed
2 under this section shall not be taken into account for
3 purposes of determining the credit allowed under
4 sections 45A, 45P, 45S, 51, 3131, and 3134. In the
5 case of any credit allowed under section 2301 of the
6 CARES Act or section 41 with respect to wages
7 taken into account under this section, the credit al-
8 lowed under this section shall be reduced by the por-
9 tion of the credit allowed under such section 2301
10 or section 41 which is attributable to such wages.

11 “(4) ELECTION TO NOT TAKE CERTAIN WAGES
12 INTO ACCOUNT.—This section shall not apply to so
13 much of the qualified family leave wages paid by an
14 eligible employer as such employer elects (at such
15 time and in such manner as the Secretary may pre-
16 scribe) to not take into account for purposes of this
17 section.

18 “(5) CERTAIN GOVERNMENTAL EMPLOYERS.—
19 No credit shall be allowed under this section to the
20 Government of the United States or to any agency
21 or instrumentality thereof. The preceding sentence
22 shall not apply to any organization described in sec-
23 tion 501(c)(1) and exempt from tax under section
24 501(a).

1 “(6) EXTENSION OF LIMITATION ON ASSESS-
2 MENT.—Notwithstanding section 6501, the limita-
3 tion on the time period for the assessment of any
4 amount attributable to a credit claimed under this
5 section shall not expire before the date that is 5
6 years after the later of—

7 “(A) the date on which the original return
8 which includes the calendar quarter with re-
9 spect to which such credit is determined is filed,
10 or

11 “(B) the date on which such return is
12 treated as filed under section 6501(b)(2).

13 “(f) REGULATIONS.—The Secretary shall prescribe
14 such regulations or other guidance as may be necessary
15 to carry out the purposes of this section, including—

16 “(1) regulations or other guidance to prevent
17 the avoidance of the purposes of the limitations
18 under this section,

19 “(2) regulations or other guidance to minimize
20 compliance and record-keeping burdens under this
21 section,

22 “(3) regulations or other guidance providing for
23 waiver of penalties for failure to deposit amounts in
24 anticipation of the allowance of the credit allowed
25 under this section,

1 “(4) regulations or other guidance for recap-
2 turing the benefit of credits determined under this
3 section in cases where there is a subsequent adjust-
4 ment to the credit determined under subsection (a),

5 “(5) regulations or other guidance to ensure
6 that the wages taken into account under this section
7 conform with the paid leave required to be provided
8 under the Emergency Family and Medical Leave Ex-
9 pansion Act (including the amendments made by
10 such Act), and

11 “(6) regulations or other guidance to permit the
12 advancement of the credit determined under sub-
13 section (a).

14 “(g) APPLICATION OF SECTION.—This section shall
15 apply only to wages paid with respect to the period begin-
16 ning on April 1, 2021, and ending on September 30, 2021.

17 “(h) TREATMENT OF DEPOSITS.—The Secretary
18 shall waive any penalty under section 6656 for any failure
19 to make a deposit of applicable employment taxes if the
20 Secretary determines that such failure was due to the an-
21 ticipation of the credit allowed under this section.

22 “(i) NON-DISCRIMINATION REQUIREMENT.—No
23 credit shall be allowed under this section to any employer
24 for any calendar quarter if such employer, with respect
25 to the availability of the provision of qualified family leave

1 wages to which this section otherwise applies for such cal-
2 endar quarter, discriminates in favor of highly com-
3 pensated employees (within the meaning of section
4 414(q)), full-time employees, or employees on the basis of
5 employment tenure with such employer.

6 **“SEC. 3133. SPECIAL RULE RELATED TO TAX ON EMPLOY-**
7 **ERS.**

8 “(a) IN GENERAL.—The credit allowed by section
9 3131 and the credit allowed by section 3132 shall each
10 be increased by the amount of the taxes imposed by sub-
11 sections (a) and (b) of section 3111 and section 3221(a)
12 on qualified sick leave wages, or qualified family leave
13 wages, for which credit is allowed under such section 3131
14 or 3132 (respectively).

15 “(b) DENIAL OF DOUBLE BENEFIT.—For denial of
16 double benefit with respect to the credit increase under
17 subsection (a), see sections 3131(e)(3) and 3132(e)(3).”.

18 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
19 title 31, United States Code, is amended by inserting
20 “3131, 3132,” before “6428”.

21 (c) CLERICAL AMENDMENT.—The table of sub-
22 chapters for chapter 21 of the Internal Revenue Code of
23 1986 is amended by adding at the end the following new
24 item:

“SUBCHAPTER D—CREDITS”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid with respect to
3 calendar quarters beginning after March 31, 2021.

4 **SEC. 9642. CREDIT FOR SICK LEAVE FOR CERTAIN SELF-**
5 **EMPLOYED INDIVIDUALS.**

6 (a) IN GENERAL.—In the case of an eligible self-em-
7 ployed individual, there shall be allowed as a credit against
8 the tax imposed by chapter 1 of the Internal Revenue Code
9 of 1986 for any taxable year an amount equal to the quali-
10 fied sick leave equivalent amount with respect to the indi-
11 vidual.

12 (b) ELIGIBLE SELF-EMPLOYED INDIVIDUAL.—For
13 purposes of this section—

14 (1) IN GENERAL.—The term “eligible self-em-
15 ployed individual” means an individual who—

16 (A) regularly carries on any trade or busi-
17 ness within the meaning of section 1402 of the
18 Internal Revenue Code of 1986, and

19 (B) would be entitled to receive paid leave
20 during the taxable year pursuant to the Emer-
21 gency Paid Sick Leave Act if—

22 (i) the individual were an employee of
23 an employer (other than himself or her-
24 self), and

1 (ii) such Act applied after March 31,
2 2021.

3 (2) RULES OF APPLICATION.—For purposes of
4 paragraph (1)(B), in determining whether an indi-
5 vidual would be entitled to receive paid leave under
6 the Emergency Paid Sick Leave Act, such Act shall
7 be applied—

8 (A) by inserting “, the employee is seeking
9 or awaiting the results of a diagnostic test for,
10 or a medical diagnosis of, COVID-19 and such
11 employee has been exposed to COVID-19 or is
12 unable to work pending the results of such test
13 or diagnosis, or the employee is obtaining im-
14 munization related to COVID–19 or recovering
15 from any injury, disability, illness, or condition
16 related to such immunization” after “medical
17 diagnosis” in section 5102(a)(3) of such Act,
18 and

19 (B) by applying section 5102(b)(1) of such
20 Act separately with respect to each taxable
21 year.

22 (c) QUALIFIED SICK LEAVE EQUIVALENT
23 AMOUNT.—For purposes of this section—

24 (1) IN GENERAL.—The term “qualified sick
25 leave equivalent amount” means, with respect to any

1 eligible self-employed individual, an amount equal
2 to—

3 (A) the number of days during the taxable
4 year (but not more than 10) that the individual
5 is unable to perform services in any trade or
6 business referred to in section 1402 of the In-
7 ternal Revenue Code of 1986 for a reason with
8 respect to which such individual would be enti-
9 tled to receive sick leave as described in sub-
10 section (b), multiplied by

11 (B) the lesser of—

12 (i) \$200 (\$511 in the case of any day
13 of paid sick time described in paragraph
14 (1), (2), or (3) of section 5102(a) of the
15 Emergency Paid Sick Leave Act, applied
16 with the modification described in sub-
17 section (b)(2)(A)) of this section, or

18 (ii) 67 percent (100 percent in the
19 case of any day of paid sick time described
20 in paragraph (1), (2), or (3) of section
21 5102(a) of the Emergency Paid Sick Leave
22 Act) of the average daily self-employment
23 income of the individual for the taxable
24 year.

1 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
2 COME.—For purposes of this subsection, the term
3 “average daily self-employment income” means an
4 amount equal to—

5 (A) the net earnings from self-employment
6 of the individual for the taxable year, divided by

7 (B) 260.

8 (3) ELECTION TO USE PRIOR YEAR NET EARN-
9 INGS FROM SELF-EMPLOYMENT INCOME.—In the
10 case of an individual who elects (at such time and
11 in such manner as the Secretary may provide) the
12 application of this paragraph, paragraph (2)(A) shall
13 be applied by substituting “the prior taxable year”
14 for “the taxable year”.

15 (4) ELECTION TO NOT TAKE DAYS INTO AC-
16 COUNT.—Any day shall not be taken into account
17 under paragraph (1)(A) if the eligible self-employed
18 individual elects (at such time and in such manner
19 as the Secretary may prescribe) to not take such day
20 into account for purposes of such paragraph.

21 (d) CREDIT REFUNDABLE.—

22 (1) IN GENERAL.—The credit determined under
23 this section shall be treated as a credit allowed to
24 the taxpayer under subpart C of part IV of sub-
25 chapter A of chapter 1 of such Code.

1 (2) TREATMENT OF PAYMENTS.—For purposes
2 of section 1324 of title 31, United States Code, any
3 refund due from the credit determined under this
4 section shall be treated in the same manner as a re-
5 fund due from a credit provision referred to in sub-
6 section (b)(2) of such section.

7 (e) SPECIAL RULES.—

8 (1) DOCUMENTATION.—No credit shall be al-
9 lowed under this section unless the individual main-
10 tains such documentation as the Secretary may pre-
11 scribe to establish such individual as an eligible self-
12 employed individual.

13 (2) DENIAL OF DOUBLE BENEFIT.—In the case
14 of an individual who receives wages (as defined in
15 section 3121(a) of the Internal Revenue Code of
16 1986) or compensation (as defined in section
17 3231(e) of such Code) paid by an employer which
18 are required to be paid by reason of the Emergency
19 Paid Sick Leave Act, the qualified sick leave equiva-
20 lent amount otherwise determined under subsection
21 (c) of this section shall be reduced (but not below
22 zero) to the extent that the sum of the amount de-
23 scribed in such subsection and in section 3131(b)(1)
24 of such Code exceeds \$2,000 (\$5,110 in the case of
25 any day any portion of which is paid sick time de-

1 scribed in paragraph (1), (2), or (3) of section
2 5102(a) of the Emergency Paid Sick Leave Act).

3 (f) APPLICATION OF SECTION.—Only days occurring
4 during the period beginning on April 1, 2021, and ending
5 on September 30, 2021, may be taken into account under
6 subsection (c)(1)(A).

7 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
8 SIONS.—

9 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
10 CODE TAX SYSTEMS.—The Secretary shall pay to
11 each possession of the United States which has a
12 mirror code tax system amounts equal to the loss (if
13 any) to that possession by reason of the application
14 of the provisions of this section. Such amounts shall
15 be determined by the Secretary based on information
16 provided by the government of the respective posses-
17 sion.

18 (2) PAYMENTS TO OTHER POSSESSIONS.—The
19 Secretary shall pay to each possession of the United
20 States which does not have a mirror code tax system
21 amounts estimated by the Secretary as being equal
22 to the aggregate benefits (if any) that would have
23 been provided to residents of such possession by rea-
24 son of the provisions of this section if a mirror code
25 tax system had been in effect in such possession.

1 The preceding sentence shall not apply unless the re-
2 spective possession has a plan, which has been ap-
3 proved by the Secretary, under which such posses-
4 sion will promptly distribute such payments to its
5 residents.

6 (3) MIRROR CODE TAX SYSTEM.—For purposes
7 of this section, the term “mirror code tax system”
8 means, with respect to any possession of the United
9 States, the income tax system of such possession if
10 the income tax liability of the residents of such pos-
11 session under such system is determined by ref-
12 erence to the income tax laws of the United States
13 as if such possession were the United States.

14 (4) TREATMENT OF PAYMENTS.—For purposes
15 of section 1324 of title 31, United States Code, the
16 payments under this subsection shall be treated in
17 the same manner as a refund due from a credit pro-
18 vision referred to in subsection (b)(2) of such sec-
19 tion.

20 (h) REGULATIONS.—The Secretary shall prescribe
21 such regulations or other guidance as may be necessary
22 to carry out the purposes of this section, including—

23 (1) regulations or other guidance to effectuate
24 the purposes of this section, and

1 (2) regulations or other guidance to minimize
2 compliance and record-keeping burdens under this
3 section.

4 **SEC. 9643. CREDIT FOR FAMILY LEAVE FOR CERTAIN SELF-**
5 **EMPLOYED INDIVIDUALS.**

6 (a) **IN GENERAL.**—In the case of an eligible self-em-
7 ployed individual, there shall be allowed as a credit against
8 the tax imposed by chapter 1 of the Internal Revenue Code
9 of 1986 for any taxable year an amount equal to 100 per-
10 cent of the qualified family leave equivalent amount with
11 respect to the individual.

12 (b) **ELIGIBLE SELF-EMPLOYED INDIVIDUAL.**—For
13 purposes of this section—

14 (1) **IN GENERAL.**—The term “eligible self-em-
15 ployed individual” means an individual who—

16 (A) regularly carries on any trade or busi-
17 ness within the meaning of section 1402 of the
18 Internal Revenue Code of 1986, and

19 (B) would be entitled to receive paid leave
20 during the taxable year pursuant to the Emer-
21 gency Family and Medical Leave Expansion Act
22 if—

23 (i) the individual were an employee of
24 an employer (other than himself or her-
25 self),

1 (ii) section 102(a)(1)(F) of the Fam-
2 ily and Medical Leave Act of 1993 applied
3 after March 31, 2021.

4 (2) RULES OF APPLICATION.—For purposes of
5 paragraph (1)(B), in determining whether an indi-
6 vidual would be entitled to receive paid leave under
7 the Emergency Family and Medical Leave Act—

8 (A) section 110(a)(2)(A) of the Family and
9 Medical Leave Act of 1993 shall be applied by
10 inserting “or any reason for leave described in
11 section 5102(a) of the Families First
12 Coronavirus Response Act, or the employee is
13 seeking or awaiting the results of a diagnostic
14 test for, or a medical diagnosis of, COVID-19
15 and such employee has been exposed to
16 COVID-19 or is unable to work pending the re-
17 sults of such test or diagnosis, or the employee
18 is obtaining immunization related to COVID-
19 19 or recovering from any injury, disability, ill-
20 ness, or condition related to such immuniza-
21 tion” after “public health emergency”, and

22 (B) section 110(b) of such Act shall be ap-
23 plied—

24 (i) without regard to paragraph (1)
25 thereof, and

1 (ii) by striking “after taking leave
2 after such section for 10 days” in para-
3 graph (2)(A) thereof.

4 (c) QUALIFIED FAMILY LEAVE EQUIVALENT
5 AMOUNT.—For purposes of this section—

6 (1) IN GENERAL.—The term “qualified family
7 leave equivalent amount” means, with respect to any
8 eligible self-employed individual, an amount equal to
9 the product of—

10 (A) the number of days (not to exceed 60)
11 during the taxable year that the individual is
12 unable to perform services in any trade or busi-
13 ness referred to in section 1402 of the Internal
14 Revenue Code of 1986 for a reason with respect
15 to which such individual would be entitled to re-
16 ceive paid leave as described in subsection (b)
17 of this section, multiplied by

18 (B) the lesser of—

19 (i) 67 percent of the average daily
20 self-employment income of the individual
21 for the taxable year, or

22 (ii) \$200.

23 (2) AVERAGE DAILY SELF-EMPLOYMENT IN-
24 COME.—For purposes of this subsection, the term

1 “average daily self-employment income” means an
2 amount equal to—

3 (A) the net earnings from self-employment
4 income of the individual for the taxable year,
5 divided by

6 (B) 260.

7 (3) ELECTION TO USE PRIOR YEAR NET EARN-
8 INGS FROM SELF-EMPLOYMENT INCOME.—In the
9 case of an individual who elects (at such time and
10 in such manner as the Secretary may provide) the
11 application of this paragraph, paragraph (2)(A) shall
12 be applied by substituting “the prior taxable year”
13 for “the taxable year”.

14 (4) COORDINATION WITH CREDIT FOR SICK
15 LEAVE.—Any day taken into account in determining
16 the qualified sick leave equivalent amount with re-
17 spect to any eligible-self employed individual under
18 section 9642 shall not be take into account in deter-
19 mining the qualified family leave equivalent amount
20 with respect to such individual under this section.

21 (d) CREDIT REFUNDABLE.—

22 (1) IN GENERAL.—The credit determined under
23 this section shall be treated as a credit allowed to
24 the taxpayer under subpart C of part IV of sub-
25 chapter A of chapter 1 of such Code.

1 (2) TREATMENT OF PAYMENTS.—For purposes
2 of section 1324 of title 31, United States Code, any
3 refund due from the credit determined under this
4 section shall be treated in the same manner as a re-
5 fund due from a credit provision referred to in sub-
6 section (b)(2) of such section.

7 (e) SPECIAL RULES.—

8 (1) DOCUMENTATION.—No credit shall be al-
9 lowed under this section unless the individual main-
10 tains such documentation as the Secretary may pre-
11 scribe to establish such individual as an eligible self-
12 employed individual.

13 (2) DENIAL OF DOUBLE BENEFIT.—In the case
14 of an individual who receives wages (as defined in
15 section 3121(a) of the Internal Revenue Code of
16 1986) or compensation (as defined in section
17 3231(e) of such Code) paid by an employer which
18 are required to be paid by reason of the Emergency
19 Family and Medical Leave Expansion Act, the quali-
20 fied family leave equivalent amount otherwise de-
21 scribed in subsection (c) of this section shall be re-
22 duced (but not below zero) to the extent that the
23 sum of the amount described in such subsection and
24 in section 3132(b)(1) of such Code exceeds \$12,000.

1 (3) REFERENCES TO EMERGENCY FAMILY AND
2 MEDICAL LEAVE EXPANSION ACT.—Any reference in
3 this section to the Emergency Family and Medical
4 Leave Expansion Act shall be treated as including a
5 reference to the amendments made by such Act.

6 (f) APPLICATION OF SECTION.—Only days occurring
7 during the period beginning on April 1, 2021 and ending
8 on September 30, 2021, may be taken into account under
9 subsection (c)(1)(A).

10 (g) APPLICATION OF CREDIT IN CERTAIN POSSES-
11 SIONS.—

12 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
13 CODE TAX SYSTEMS.—The Secretary shall pay to
14 each possession of the United States which has a
15 mirror code tax system amounts equal to the loss (if
16 any) to that possession by reason of the application
17 of the provisions of this section. Such amounts shall
18 be determined by the Secretary based on information
19 provided by the government of the respective posses-
20 sion.

21 (2) PAYMENTS TO OTHER POSSESSIONS.—The
22 Secretary shall pay to each possession of the United
23 States which does not have a mirror code tax system
24 amounts estimated by the Secretary as being equal
25 to the aggregate benefits (if any) that would have

1 been provided to residents of such possession by rea-
2 son of the provisions of this section if a mirror code
3 tax system had been in effect in such possession.
4 The preceding sentence shall not apply unless the re-
5 spective possession has a plan, which has been ap-
6 proved by the Secretary, under which such posses-
7 sion will promptly distribute such payments to its
8 residents.

9 (3) MIRROR CODE TAX SYSTEM.—For purposes
10 of this section, the term “mirror code tax system”
11 means, with respect to any possession of the United
12 States, the income tax system of such possession if
13 the income tax liability of the residents of such pos-
14 session under such system is determined by ref-
15 erence to the income tax laws of the United States
16 as if such possession were the United States.

17 (4) TREATMENT OF PAYMENTS.—For purposes
18 of section 1324 of title 31, United States Code, the
19 payments under this subsection shall be treated in
20 the same manner as a refund due from a credit pro-
21 vision referred to in subsection (b)(2) of such sec-
22 tion.

23 (h) REGULATIONS.—The Secretary shall prescribe
24 such regulations or other guidance as may be necessary
25 to carry out the purposes of this section, including—

1 (1) regulations or other guidance to prevent the
2 avoidance of the purposes of this section, and

3 (2) regulations or other guidance to minimize
4 compliance and record-keeping burdens under this
5 section.

6 **PART 6—EMPLOYEE RETENTION CREDIT**

7 **SEC. 9651. EXTENSION OF EMPLOYEE RETENTION CREDIT.**

8 (a) IN GENERAL.—Subchapter D of chapter 21 of
9 subtitle C of the Internal Revenue Code of 1986, as added
10 by section 9641, is amended by adding at the end the fol-
11 lowing:

12 **“SEC. 3134. EMPLOYEE RETENTION CREDIT FOR EMPLOY-
13 ERS SUBJECT TO CLOSURE DUE TO COVID-19.**

14 “(a) IN GENERAL.—In the case of an eligible em-
15 ployer, there shall be allowed as a credit against applicable
16 employment taxes for each calendar quarter an amount
17 equal to 70 percent of the qualified wages with respect
18 to each employee of such employer for such calendar quar-
19 ter.

20 “(b) LIMITATIONS AND REFUNDABILITY.—

21 “(1) WAGES TAKEN INTO ACCOUNT.—The
22 amount of qualified wages with respect to any em-
23 ployee which may be taken into account under sub-
24 section (a) by the eligible employer for any calendar
25 quarter shall not exceed \$10,000.

1 “(2) CREDIT LIMITED TO EMPLOYMENT
2 TAXES.—The credit allowed by subsection (a) with
3 respect to any calendar quarter shall not exceed the
4 applicable employment taxes (reduced by any credits
5 allowed under sections 3131 and 3132) on the wages
6 paid with respect to the employment of all the em-
7 ployees of the eligible employer for such calendar
8 quarter.

9 “(3) REFUNDABILITY OF EXCESS CREDIT.—If
10 the amount of the credit under subsection (a) ex-
11 ceeds the limitation of paragraph (2) for any cal-
12 endar quarter, such excess shall be treated as an
13 overpayment that shall be refunded under sections
14 6402(a) and 6413(b).

15 “(c) DEFINITIONS.—For purposes of this section—

16 “(1) APPLICABLE EMPLOYMENT TAXES.—The
17 term ‘applicable employment taxes’ means the fol-
18 lowing:

19 “(A) The taxes imposed under section
20 3111(b).

21 “(B) So much of the taxes imposed under
22 section 3221(a) as are attributable to the rate
23 in effect under section 3111(b).

24 “(2) ELIGIBLE EMPLOYER.—

1 “(A) IN GENERAL.—The term ‘eligible em-
2 ployer’ means any employer—

3 “(i) which was carrying on a trade or
4 business during the calendar quarter for
5 which the credit is determined under sub-
6 section (a), and

7 “(ii) with respect to any calendar
8 quarter, for which—

9 “(I) the operation of the trade or
10 business described in clause (i) is fully
11 or partially suspended during the cal-
12 endar quarter due to orders from an
13 appropriate governmental authority
14 limiting commerce, travel, or group
15 meetings (for commercial, social, reli-
16 gious, or other purposes) due to the
17 coronavirus disease 2019 (COVID-
18 19), or

19 “(II) the gross receipts (within
20 the meaning of section 448(c)) of such
21 employer for such calendar quarter
22 are less than 80 percent of the gross
23 receipts of such employer for the same
24 calendar quarter in calendar year
25 2019.

1 With respect to any employer for any cal-
2 endar quarter, if such employer was not in
3 existence as of the beginning of the same
4 calendar quarter in calendar year 2019,
5 clause (ii)(II) shall be applied by sub-
6 stituting ‘2020’ for ‘2019’.

7 “(B) ELECTION TO USE ALTERNATIVE
8 QUARTER.—At the election of the employer—

9 “(i) subparagraph (A)(ii)(II) shall be
10 applied—

11 “(I) by substituting ‘for the im-
12 mediately preceding calendar quarter’
13 for ‘for such calendar quarter’, and

14 “(II) by substituting ‘the cor-
15 responding calendar quarter in cal-
16 endar year 2019’ for ‘the same cal-
17 endar quarter in calendar year 2019’,
18 and

19 “(ii) the last sentence of subpara-
20 graph (A) shall be applied by substituting
21 ‘the corresponding calendar quarter in cal-
22 endar year 2019’ for ‘the same calendar
23 quarter in calendar year 2019’.

1 An election under this subparagraph shall be
2 made at such time and in such manner as the
3 Secretary shall prescribe.

4 “(C) TAX-EXEMPT ORGANIZATIONS.—In
5 the case of an organization which is described
6 in section 501(c) and exempt from tax under
7 section 501(a)—

8 “(i) clauses (i) and (ii)(I) of subpara-
9 graph (A) shall apply to all operations of
10 such organization, and

11 “(ii) any reference in this section to
12 gross receipts shall be treated as a ref-
13 erence to gross receipts within the meaning
14 of section 6033.

15 “(3) QUALIFIED WAGES.—

16 “(A) IN GENERAL.—The term ‘qualified
17 wages’ means—

18 “(i) in the case of an eligible employer
19 for which the average number of full-time
20 employees (within the meaning of section
21 4980H) employed by such eligible employer
22 during 2019 was greater than 500, wages
23 paid by such eligible employer with respect
24 to which an employee is not providing serv-
25 ices due to circumstances described in sub-

1 clause (I) or (II) of paragraph (2)(A)(ii),
2 or

3 “(ii) in the case of an eligible em-
4 ployer for which the average number of
5 full-time employees (within the meaning of
6 section 4980H) employed by such eligible
7 employer during 2019 was not greater
8 than 500—

9 “(I) with respect to an eligible
10 employer described in subclause (I) of
11 paragraph (2)(A)(ii), wages paid by
12 such eligible employer with respect to
13 an employee during any period de-
14 scribed in such clause, or

15 “(II) with respect to an eligible
16 employer described in subclause (II)
17 of such paragraph, wages paid by
18 such eligible employer with respect to
19 an employee during such quarter.

20 “(B) EXCEPTION.—The term ‘qualified
21 wages’ shall not include any wages taken into
22 account under sections 41, 45A, 45P, 45S, 51,
23 1396, 3131, and 3132.

24 “(4) WAGES.—

1 “(A) IN GENERAL.—The term ‘wages’
2 means wages (as defined in section 3121(a))
3 and compensation (as defined in section
4 3231(e)). For purposes of the preceding sen-
5 tence, in the case of any organization or entity
6 described in subsection (f)(2), wages as defined
7 in section 3121(a) shall be determined without
8 regard to paragraphs (5), (6), (7), (10), and
9 (13) of section 3121(b) (except with respect to
10 services performed in a penal institution by an
11 inmate thereof).

12 “(B) ALLOWANCE FOR CERTAIN HEALTH
13 PLAN EXPENSES.—

14 “(i) IN GENERAL.—Such term shall
15 include amounts paid by the eligible em-
16 ployer to provide and maintain a group
17 health plan (as defined in section
18 5000(b)(1)), but only to the extent that
19 such amounts are excluded from the gross
20 income of employees by reason of section
21 106(a).

22 “(ii) ALLOCATION RULES.—For pur-
23 poses of this section, amounts treated as
24 wages under clause (i) shall be treated as
25 paid with respect to any employee (and

1 with respect to any period) to the extent
2 that such amounts are properly allocable to
3 such employee (and to such period) in such
4 manner as the Secretary may prescribe.
5 Except as otherwise provided by the Sec-
6 retary, such allocation shall be treated as
7 properly made if made on the basis of
8 being pro rata among periods of coverage.

9 “(5) OTHER TERMS.—Any term used in this
10 section which is also used in this chapter or chapter
11 22 shall have the same meaning as when used in
12 such chapter.

13 “(d) AGGREGATION RULE.—All persons treated as a
14 single employer under subsection (a) or (b) of section 52,
15 or subsection (m) or (o) of section 414, shall be treated
16 as one employer for purposes of this section.

17 “(e) CERTAIN RULES TO APPLY.—For purposes of
18 this section, rules similar to the rules of sections 51(i)(1)
19 and 280C(a) shall apply.

20 “(f) CERTAIN GOVERNMENTAL EMPLOYERS.—

21 “(1) IN GENERAL.—This credit shall not apply
22 to the Government of the United States, the govern-
23 ment of any State or political subdivision thereof, or
24 any agency or instrumentality of any of the fore-
25 going.

1 “(2) EXCEPTION.—Paragraph (1) shall not
2 apply to—

3 “(A) any organization described in section
4 501(c)(1) and exempt from tax under section
5 501(a), or

6 “(B) any entity described in paragraph (1)
7 if—

8 “(i) such entity is a college or univer-
9 sity, or

10 “(ii) the principal purpose or function
11 of such entity is providing medical or hos-
12 pital care.

13 In the case of any entity described in subpara-
14 graph (B), such entity shall be treated as satis-
15 fying the requirements of subsection
16 (c)(2)(A)(i).

17 “(g) ELECTION TO NOT TAKE CERTAIN WAGES INTO
18 ACCOUNT.—

19 “(1) IN GENERAL.—This section shall not apply
20 to so much of the qualified wages paid by an eligible
21 employer as such employer elects (at such time and
22 in such manner as the Secretary may prescribe) to
23 not take into account for purposes of this section.

24 “(2) APPLICATION WHERE CERTAIN LOANS NOT
25 FORGIVEN.—The Secretary shall issue guidance pro-

1 viding that payroll costs paid during the covered pe-
2 riod shall not fail to be treated as qualified wages
3 under this section by reason of paragraph (1) to the
4 extent that—

5 “(A) a covered loan of the taxpayer under
6 section 7(a)(37) of the Small Business Act is
7 not forgiven by reason of a decision under sec-
8 tion 7(a)(37)(J) of such Act, or

9 “(B) a covered loan of the taxpayer under
10 section 7A of the Small Business Act is not for-
11 given by reason of a decision under section
12 7A(g) of such Act.

13 “(h) THIRD PARTY PAYORS.—Any credit allowed
14 under this section shall be treated as a credit described
15 in section 3511(d)(2).

16 “(i) ADVANCE PAYMENTS.—

17 “(1) IN GENERAL.—Except as provided in para-
18 graph (2), no advance payment of the credit under
19 subsection (a) shall be allowed.

20 “(2) ADVANCE PAYMENTS TO SMALL EMPLOY-
21 ERS.—

22 “(A) IN GENERAL.—Under rules provided
23 by the Secretary, an eligible employer for which
24 the average number of full-time employees
25 (within the meaning of section 4980H) em-

1 employed by such eligible employer during 2019
2 was not greater than 500 may elect for any cal-
3 endar quarter to receive an advance payment of
4 the credit under subsection (a) for such quarter
5 in an amount not to exceed 70 percent of the
6 average quarterly wages paid by the employer
7 in calendar year 2019.

8 “(B) SPECIAL RULE FOR SEASONAL EM-
9 PLOYERS.—In the case of any employer who
10 employs seasonal workers (as defined in section
11 45R(d)(5)(B)), the employer may elect to sub-
12 stitute ‘the wages for the calendar quarter in
13 2019 which corresponds to the calendar quarter
14 to which the election relates’ for ‘the average
15 quarterly wages paid by the employer in cal-
16 endar year 2019’.

17 “(C) SPECIAL RULE FOR EMPLOYERS NOT
18 IN EXISTENCE IN 2019.—In the case of any em-
19 ployer that was not in existence in 2019, sub-
20 paragraphs (A) and (B) shall each be applied
21 by substituting ‘2020’ for ‘2019’ each place it
22 appears.

23 “(3) RECONCILIATION OF CREDIT WITH AD-
24 VANCE PAYMENTS.—

1 “(A) IN GENERAL.—The amount of credit
2 which would (but for this subsection) be allowed
3 under this section shall be reduced (but not
4 below zero) by the aggregate payment allowed
5 to the taxpayer under paragraph (2). Any fail-
6 ure to so reduce the credit shall be treated as
7 arising out of a mathematical or clerical error
8 and assessed according to section 6213(b)(1).

9 “(B) EXCESS ADVANCE PAYMENTS.—If the
10 advance payments to a taxpayer under para-
11 graph (2) for a calendar quarter exceed the
12 credit allowed by this section (determined with-
13 out regard to subparagraph (A)), the tax im-
14 posed under section 3111(b) or so much of the
15 tax imposed under section 3221(a) as is attrib-
16 utable to the rate in effect under section
17 3111(b) (whichever is applicable) for the cal-
18 endar quarter shall be increased by the amount
19 of such excess.

20 “(j) TREATMENT OF DEPOSITS.—The Secretary shall
21 waive any penalty under section 6656 for any failure to
22 make a deposit of any applicable employment taxes if the
23 Secretary determines that such failure was due to the rea-
24 sonable anticipation of the credit allowed under this sec-
25 tion.

1 “(k) EXTENSION OF LIMITATION ON ASSESSMENT.—
2 Notwithstanding section 6501, the limitation on the time
3 period for the assessment of any amount attributable to
4 a credit claimed under this section shall not expire before
5 the date that is 5 years after the later of—

6 “(1) the date on which the original return
7 which includes the calendar quarter with respect to
8 which such credit is determined is filed, or

9 “(2) the date on which such return is treated
10 as filed under section 6501(b)(2).

11 “(l) REGULATIONS AND GUIDANCE.—The Secretary
12 shall issue such forms, instructions, regulations, and guid-
13 ance as are necessary—

14 “(1) to allow the advance payment of the credit
15 under subsection (a) as provided in subsection (i)(2),
16 subject to the limitations provided in this section,
17 based on such information as the Secretary shall re-
18 quire,

19 “(2) with respect to the application of the cred-
20 it under subsection (a) to third party payors (includ-
21 ing professional employer organizations, certified
22 professional employer organizations, or agents under
23 section 3504), including regulations or guidance al-
24 lowing such payors to submit documentation nec-

1 essary to substantiate the eligible employer status of
2 employers that use such payors, and

3 “(3) to prevent the avoidance of the purposes of
4 the limitations under this section, including through
5 the leaseback of employees.

6 Any forms, instructions, regulations, or guidance de-
7 scribed in paragraph (2) shall require the customer to be
8 responsible for the accounting of the credit and for any
9 liability for improperly claimed credits and shall require
10 the certified professional employer organization or other
11 third party payor to accurately report such tax credits
12 based on the information provided by the customer.

13 “(m) APPLICATION.—This section shall only apply to
14 wages paid after June 30, 2021, and before January 1,
15 2022.”.

16 (b) REFUNDS.—Paragraph (2) of section 1324(b) of
17 title 31, United States Code, is amended by inserting
18 “3134,” before “6428”.

19 (c) CLERICAL AMENDMENT.—The table of sections
20 for subchapter D of chapter 21 of subtitle C of the Inter-
21 nal Revenue Code of 1986 is amended by adding at the
22 end the following:

“Sec. 3134. Employee retention credit for employers subject to closure due to
COVID-19.”.

1 (d) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to calendar quarters beginning
 3 after June 30, 2021.

4 **PART 7—PREMIUM TAX CREDIT**

5 **SEC. 9661. IMPROVING AFFORDABILITY BY EXPANDING**
 6 **PREMIUM ASSISTANCE FOR CONSUMERS.**

7 (a) IN GENERAL.—Section 36B(b)(3)(A) of the In-
 8 ternal Revenue Code of 1986 is amended by adding at the
 9 end the following new clause:

10 “(iii) TEMPORARY PERCENTAGES FOR
 11 2021 AND 2022.—In the case of a taxable
 12 year beginning in 2021 or 2022—

13 “(I) clause (ii) shall not apply for
 14 purposes of adjusting premium per-
 15 centages under this subparagraph,
 16 and

17 “(II) the following table shall be
 18 applied in lieu of the table contained
 19 in clause (i):

“In the case of household income (expressed as a percent of poverty line) within the following income tier:	The initial premium percentage is—	The final premium percentage is—
Up to 150.0 percent	0.0	0.0
150.0 percent up to 200.0 percent	0.0	2.0
200.0 percent up to 250.0 percent	2.0	4.0
250.0 percent up to 300.0 percent	4.0	6.0
300.0 percent up to 400.0 percent	6.0	8.5
400.0 percent and higher	8.5	8.5”.

1 (b) CONFORMING AMENDMENT.—Section 36B(e)(1)
2 of the Internal Revenue Code of 1986 is amended by add-
3 ing at the end the following new subparagraph:

4 “(E) TEMPORARY RULE FOR 2021 AND
5 2022.—In the case of a taxable year beginning
6 in 2021 or 2022, subparagraph (A) shall be ap-
7 plied without regard to ‘but does not exceed
8 400 percent’.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2020.

12 **SEC. 9662. TEMPORARY MODIFICATION OF LIMITATIONS**
13 **ON RECONCILIATION OF TAX CREDITS FOR**
14 **COVERAGE UNDER A QUALIFIED HEALTH**
15 **PLAN WITH ADVANCE PAYMENTS OF SUCH**
16 **CREDIT.**

17 (a) IN GENERAL.—Section 36B(f)(2)(B) of the Inter-
18 nal Revenue Code of 1986 is amended by adding at the
19 end the following new clause:

20 “(iii) TEMPORARY MODIFICATION OF
21 LIMITATION ON INCREASE.—In the case of
22 any taxable year beginning in 2020, for
23 any taxpayer who files for such taxable
24 year an income tax return reconciling any
25 advance payment of the credit under this

1 section, the Secretary shall treat subpara-
2 graph (A) as not applying.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2019.

6 **SEC. 9663. APPLICATION OF PREMIUM TAX CREDIT IN CASE**
7 **OF INDIVIDUALS RECEIVING UNEMPLOY-**
8 **MENT COMPENSATION DURING 2021.**

9 (a) IN GENERAL.—Section 36B of the Internal Rev-
10 enue Code of 1986 is amended by redesignating subsection
11 (g) as subsection (h) and by inserting after subsection (f)
12 the following new subsection:

13 “(g) SPECIAL RULE FOR INDIVIDUALS WHO RE-
14 CEIVE UNEMPLOYMENT COMPENSATION DURING 2021.—

15 “(1) IN GENERAL.—For purposes of this sec-
16 tion, in the case of a taxpayer who has received, or
17 has been approved to receive, unemployment com-
18 pensation for any week beginning during 2021, for
19 the taxable year in which such week begins—

20 “(A) such taxpayer shall be treated as an
21 applicable taxpayer, and

22 “(B) there shall not be taken into account
23 any household income of the taxpayer in excess
24 of 133 percent of the poverty line for a family
25 of the size involved.

1 “(2) UNEMPLOYMENT COMPENSATION.—For
2 purposes of this subsection, the term ‘unemployment
3 compensation’ has the meaning given such term in
4 section 85(b).

5 “(3) EVIDENCE OF UNEMPLOYMENT COM-
6 PENSATION.—For purposes of this subsection, a tax-
7 payer shall not be treated as having received (or
8 been approved to receive) unemployment compensa-
9 tion for any week unless such taxpayer provides self-
10 attestation of, and such documentation as the Sec-
11 retary shall prescribe which demonstrates, such re-
12 ceipt or approval.

13 “(4) CLARIFICATION OF RULES REMAINING AP-
14 PPLICABLE.—

15 “(A) JOINT RETURN REQUIREMENT.—
16 Paragraph (1)(A) shall not affect the applica-
17 tion of subsection (c)(1)(C).

18 “(B) HOUSEHOLD INCOME AND
19 AFFORDABILITY.—Paragraph (1)(B) shall not
20 apply to any determination of household income
21 for purposes of paragraph (2)(C)(i)(II) or
22 (4)(C)(ii) of subsection (c)”.

23 (b) EFFECTIVE DATE.—The amendments made by
24 this section shall apply to taxable years beginning after
25 December 31, 2020.

1 **PART 8—MISCELLANEOUS PROVISIONS**

2 **SEC. 9671. REPEAL OF ELECTION TO ALLOCATE INTEREST,**
3 **ETC. ON WORLDWIDE BASIS.**

4 (a) **IN GENERAL.**—Section 864 of the Internal Rev-
5 enue Code of 1986 is amended by striking subsection (f).

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 this section shall apply to taxable years beginning after
8 December 31, 2020.

9 **SEC. 9672. TAX TREATMENT OF TARGETED EIDL ADVANCES.**

10 For purposes of the Internal Revenue Code of
11 1986—

12 (1) amounts received from the Administrator of
13 the Small Business Administration in the form of a
14 Targeted EIDL Advance shall not be included in the
15 gross income of the person that receives such
16 amounts,

17 (2) no deduction shall be denied, no tax at-
18 tribute shall be reduced, and no basis increase shall
19 be denied, by reason of the exclusion from gross in-
20 come provided by paragraph (1), and

21 (3) in the case of a partnership or S corpora-
22 tion that receives such amounts—

23 (A) any amount excluded from income by
24 reason of paragraph (1) shall be treated as tax
25 exempt income for purposes of sections 705 and

1 1366 of the Internal Revenue Code of 1986,
2 and

3 (B) the Secretary of the Treasury (or the
4 Secretary's delegate) shall prescribe rules for
5 determining a partner's distributive share of
6 any amount described in subparagraph (A) for
7 purposes of section 705 of the Internal Revenue
8 Code of 1986.

9 **SEC. 9673. TAX TREATMENT OF RESTAURANT REVITALIZA-**
10 **TION GRANTS.**

11 For purposes of the Internal Revenue Code of
12 1986—

13 (1) amounts received from the Administrator of
14 the Small Business Administration in the form of a
15 Restaurant Revitalization Grant shall not be in-
16 cluded in the gross income of the person that re-
17 ceives such amounts,

18 (2) no deduction shall be denied, no tax at-
19 tribute shall be reduced, and no basis increase shall
20 be denied, by reason of the exclusion from gross in-
21 come provided by paragraph (1), and

22 (3) in the case of a partnership or S corpora-
23 tion that receives such amounts—

24 (A) except as otherwise provided by the
25 Secretary of the Treasury (or the Secretary's

1 delegate), any amount excluded from income by
2 reason of paragraph (1) shall be treated as tax
3 exempt income for purposes of sections 705 and
4 1366 of the Internal Revenue Code of 1986,
5 and

6 (B) the Secretary of the Treasury (or the
7 Secretary's delegate) shall prescribe rules for
8 determining a partner's distributive share of
9 any amount described in subparagraph (A) for
10 purposes of section 705 of the Internal Revenue
11 Code of 1986.

12 **SEC. 9674. MODIFICATION OF EXCEPTIONS FOR REPORT-**
13 **ING OF THIRD PARTY NETWORK TRANS-**
14 **ACTIONS.**

15 (a) IN GENERAL.—Section 6050W(e) of the Internal
16 Revenue Code of 1986 is amended to read as follows:

17 “(e) DE MINIMIS EXCEPTION FOR THIRD PARTY
18 SETTLEMENT ORGANIZATIONS.—A third party settlement
19 organization shall not be required to report any informa-
20 tion under subsection (a) with respect to third party net-
21 work transactions of any participating payee if the amount
22 which would otherwise be reported under subsection (a)(2)
23 with respect to such transactions does not exceed \$600.”.

24 (b) CLARIFICATION THAT REPORTING IS NOT RE-
25 QUIRED ON TRANSACTIONS WHICH ARE NOT FOR GOODS

1 OR SERVICES.—Section 6050W(c)(3) of such Code is
2 amended by inserting “described in subsection
3 (d)(3)(A)(iii)” after “any transaction”.

4 (c) EFFECTIVE DATE.—

5 (1) IN GENERAL.—The amendment made by
6 subsection (a) shall apply to returns for calendar
7 years beginning after December 31, 2021.

8 (2) CLARIFICATION.—The amendment made by
9 subsection (b) shall apply to transactions after the
10 date of the enactment of this Act.

11 **Subtitle H—Pensions**

12 **SEC. 9701. TEMPORARY DELAY OF DESIGNATION OF MULTI-** 13 **EMPLOYER PLANS AS IN ENDANGERED, CRIT-** 14 **ICAL, OR CRITICAL AND DECLINING STATUS.**

15 (a) IN GENERAL.—Notwithstanding the actuarial
16 certification under section 305(b)(3) of the Employee Re-
17 tirement Income Security Act of 1974 and section
18 432(b)(3) of the Internal Revenue Code of 1986, if a plan
19 sponsor of a multiemployer plan elects the application of
20 this section, then, for purposes of section 305 of such Act
21 and section 432 of such Code—

22 (1) the status of the plan for its first plan year
23 beginning during the period beginning on March 1,
24 2020, and ending on February 28, 2021, or the next
25 succeeding plan year (as designated by the plan

1 sponsor in such election), shall be the same as the
2 status of such plan under such sections for the plan
3 year preceding such designated plan year, and

4 (2) in the case of a plan which was in endan-
5 gered or critical status for the plan year preceding
6 the designated plan year described in paragraph (1),
7 the plan shall not be required to update its plan or
8 schedules under section 305(c)(6) of such Act and
9 section 432(c)(6) of such Code, or section
10 305(e)(3)(B) of such Act and section 432(e)(3)(B)
11 of such Code, whichever is applicable, until the plan
12 year following the designated plan year described in
13 paragraph (1).

14 (b) EXCEPTION FOR PLANS BECOMING CRITICAL
15 DURING ELECTION.—If—

16 (1) an election was made under subsection (a)
17 with respect to a multiemployer plan, and

18 (2) such plan has, without regard to such elec-
19 tion, been certified by the plan actuary under section
20 305(b)(3) of the Employee Retirement Income Secu-
21 rity Act of 1974 and section 432(b)(3) of the Inter-
22 nal Revenue Code of 1986 to be in critical status for
23 the designated plan year described in subsection
24 (a)(1), then such plan shall be treated as a plan in
25 critical status for such plan year for purposes of ap-

1 plying section 4971(g)(1)(A) of such Code, section
2 302(b)(3) of such Act (without regard to the second
3 sentence thereof), and section 412(b)(3) of such
4 Code (without regard to the second sentence there-
5 of).

6 (c) ELECTION AND NOTICE.—

7 (1) ELECTION.—An election under subsection
8 (a)—

9 (A) shall be made at such time and in such
10 manner as the Secretary of the Treasury or the
11 Secretary's delegate may prescribe and, once
12 made, may be revoked only with the consent of
13 the Secretary, and

14 (B) if made—

15 (i) before the date the annual certifi-
16 cation is submitted to the Secretary or the
17 Secretary's delegate under section
18 305(b)(3) of such Act and section
19 432(b)(3) of such Code, shall be included
20 with such annual certification, and

21 (ii) after such date, shall be submitted
22 to the Secretary or the Secretary's delegate
23 not later than 30 days after the date of the
24 election.

25 (2) NOTICE TO PARTICIPANTS.—

1 (A) IN GENERAL.—Notwithstanding sec-
2 tion 305(b)(3)(D) of the Employee Retirement
3 Income Security Act of 1974 and section
4 432(b)(3)(D) of the Internal Revenue Code of
5 1986, if, by reason of an election made under
6 subsection (a), the plan is in neither endan-
7 gered nor critical status—

8 (i) the plan sponsor of a multiem-
9 ployer plan shall not be required to provide
10 notice under such sections, and

11 (ii) the plan sponsor shall provide to
12 the participants and beneficiaries, the bar-
13 gaining parties, the Pension Benefit Guar-
14 anty Corporation, and the Secretary of
15 Labor a notice of the election under sub-
16 section (a) and such other information as
17 the Secretary of the Treasury (in consulta-
18 tion with the Secretary of Labor) may re-
19 quire—

20 (I) if the election is made before
21 the date the annual certification is
22 submitted to the Secretary or the Sec-
23 retary's delegate under section
24 305(b)(3) of such Act and section
25 432(b)(3) of such Code, not later than

1 30 days after the date of the certifi-
2 cation, and

3 (II) if the election is made after
4 such date, not later than 30 days
5 after the date of the election.

6 (B) NOTICE OF ENDANGERED STATUS.—
7 Notwithstanding section 305(b)(3)(D) of such
8 Act and section 432(b)(3)(D) of such Code, if
9 the plan is certified to be in critical status for
10 any plan year but is in endangered status by
11 reason of an election made under subsection
12 (a), the notice provided under such sections
13 shall be the notice which would have been pro-
14 vided if the plan had been certified to be in en-
15 dangered status.

16 **SEC. 9702. TEMPORARY EXTENSION OF THE FUNDING IM-**
17 **PROVEMENT AND REHABILITATION PERIODS**
18 **FOR MULTIEMPLOYER PENSION PLANS IN**
19 **CRITICAL AND ENDANGERED STATUS FOR**
20 **2020 OR 2021.**

21 (a) IN GENERAL.—If the plan sponsor of a multiem-
22 ployer plan which is in endangered or critical status for
23 a plan year beginning in 2020 or 2021 (determined after
24 application of section 9701) elects the application of this
25 section, then, for purposes of section 305 of the Employee

1 Retirement Income Security Act of 1974 and section 432
2 of the Internal Revenue Code of 1986, the plan's funding
3 improvement period or rehabilitation period, whichever is
4 applicable, shall be extended by 5 years.

5 (b) DEFINITIONS AND SPECIAL RULES.—For pur-
6 poses of this section—

7 (1) ELECTION.—An election under this section
8 shall be made at such time, and in such manner and
9 form, as (in consultation with the Secretary of
10 Labor) the Secretary of the Treasury or the Sec-
11 retary's delegate may prescribe.

12 (2) DEFINITIONS.—Any term which is used in
13 this section which is also used in section 305 of the
14 Employee Retirement Income Security Act of 1974
15 and section 432 of the Internal Revenue Code of
16 1986 shall have the same meaning as when used in
17 such sections.

18 (c) EFFECTIVE DATE.—This section shall apply to
19 plan years beginning after December 31, 2019.

20 **SEC. 9703. ADJUSTMENTS TO FUNDING STANDARD AC-**
21 **COUNT RULES.**

22 (a) ADJUSTMENTS.—

23 (1) AMENDMENT TO EMPLOYEE RETIREMENT
24 INCOME SECURITY ACT OF 1974.—Section 304(b)(8)
25 of the Employee Retirement Income Security Act of

1 1974 (29 U.S.C. 1084(b)) is amended by adding at
2 the end the following new subparagraph:

3 “(F) RELIEF FOR 2020 AND 2021.—A mul-
4 tiemployer plan with respect to which the sol-
5 vency test under subparagraph (C) is met as of
6 February 29, 2020, may elect to apply this
7 paragraph (without regard to whether such plan
8 previously elected the application of this para-
9 graph)—

10 “(i) by substituting ‘February 29,
11 2020’ for ‘August 31, 2008’ each place it
12 appears in subparagraphs (A)(i), (B)(i)(I),
13 and (B)(i)(II),

14 “(ii) by inserting ‘and other losses re-
15 lated to the virus SARS-CoV-2 or
16 coronavirus disease 2019 (COVID-19) (in-
17 cluding experience losses related to reduc-
18 tions in contributions, reductions in em-
19 ployment, and deviations from anticipated
20 retirement rates, as determined by the plan
21 sponsor)’ after ‘net investment losses’ in
22 subparagraph (A)(i), and

23 “(iii) by substituting ‘this subpara-
24 graph or subparagraph (A)’ for ‘this sub-

1 paragraph and subparagraph (A) both' in
2 subparagraph (B)(iii).

3 The preceding sentence shall not apply to a
4 plan to which special financial assistance is
5 granted under section 4262. For purposes of
6 the application of this subparagraph, the Sec-
7 retary of the Treasury shall rely on the plan
8 sponsor's calculations of plan losses unless such
9 calculations are clearly erroneous.”.

10 (2) AMENDMENT TO INTERNAL REVENUE CODE
11 OF 1986.—Section 431(b)(8) of the Internal Revenue
12 Code of 1986 is amended by adding at the end the
13 following new subparagraph:

14 “(F) RELIEF FOR 2020 AND 2021.—A mul-
15 tiemployer plan with respect to which the sol-
16 vency test under subparagraph (C) is met as of
17 February 29, 2020, may elect to apply this
18 paragraph (without regard to whether such plan
19 previously elected the application of this para-
20 graph)—

21 “(i) by substituting ‘February 29,
22 2020’ for ‘August 31, 2008’ each place it
23 appears in subparagraphs (A)(i), (B)(i)(I),
24 and (B)(i)(II),

1 “(ii) by inserting ‘and other losses re-
2 lated to the virus SARS–CoV–2 or
3 coronavirus disease 2019 (COVID–19) (in-
4 cluding experience losses related to reduc-
5 tions in contributions, reductions in em-
6 ployment, and deviations from anticipated
7 retirement rates, as determined by the plan
8 sponsor)’ after ‘net investment losses’ in
9 subparagraph (A)(i), and

10 “(iii) by substituting ‘this subpara-
11 graph or subparagraph (A)’ for ‘this sub-
12 paragraph and subparagraph (A) both’ in
13 subparagraph (B)(iii).

14 The preceding sentence shall not apply to a
15 plan to which special financial assistance is
16 granted under section 4262 of the Employee
17 Retirement Income Security Act of 1974. For
18 purposes of the application of this subpara-
19 graph, the Secretary shall rely on the plan
20 sponsor’s calculations of plan losses unless such
21 calculations are clearly erroneous.”.

22 (b) EFFECTIVE DATES.—

23 (1) IN GENERAL.—The amendments made by
24 this section shall take effect as of the first day of
25 the first plan year ending on or after February 29,

1 2020, except that any election a plan makes pursu-
2 ant to this section that affects the plan's funding
3 standard account for the first plan year beginning
4 after February 29, 2020, shall be disregarded for
5 purposes of applying the provisions of section 305 of
6 the Employee Retirement Income Security Act of
7 1974 and section 432 of the Internal Revenue Code
8 of 1986 to such plan year.

9 (2) RESTRICTIONS ON BENEFIT INCREASES.—
10 Notwithstanding paragraph (1), the restrictions on
11 plan amendments increasing benefits in sections
12 304(b)(8)(D) of such Act and 431(b)(8)(D) of such
13 Code, as applied by the amendments made by this
14 section, shall take effect on the date of enactment of
15 this Act.

16 **SEC. 9704. SPECIAL FINANCIAL ASSISTANCE PROGRAM FOR**
17 **FINANCIALLY TROUBLED MULTIEMPLOYER**
18 **PLANS.**

19 (a) APPROPRIATION.—Section 4005 of the Employee
20 Retirement Income Security Act of 1974 (29 U.S.C. 1305)
21 is amended by adding at the end the following:

22 “(i)(1) An eighth fund shall be established for special
23 financial assistance to multiemployer pension plans, as
24 provided under section 4262, and to pay for necessary ad-

1 ministrative and operating expenses of the corporation re-
2 lating to such assistance.

3 “(2) There is appropriated from the general fund
4 such amounts as are necessary for the costs of providing
5 financial assistance under section 4262 and necessary ad-
6 ministrative and operating expenses of the corporation.
7 The eighth fund established under this subsection shall be
8 credited with amounts from time to time as the Secretary
9 of the Treasury, in conjunction with the Director of the
10 Pension Benefit Guaranty Corporation, determines appro-
11 priate, from the general fund of the Treasury, but in no
12 case shall such transfers occur after September 30,
13 2030.”.

14 (b) FINANCIAL ASSISTANCE AUTHORITY.—The Em-
15 ployee Retirement Income Security Act of 1974 is amend-
16 ed by inserting after section 4261 of such Act (29 U.S.C.
17 1431) the following:

18 **“SEC. 4262. SPECIAL FINANCIAL ASSISTANCE BY THE COR-**
19 **PORATION.**

20 “(a) SPECIAL FINANCIAL ASSISTANCE.—

21 “(1) IN GENERAL.—The corporation shall pro-
22 vide special financial assistance to an eligible multi-
23 employer plan under this section, upon the applica-
24 tion of a plan sponsor of such a plan for such assist-
25 ance.

1 “(2) INAPPLICABILITY OF CERTAIN REPAYMENT
2 OBLIGATION.—A plan receiving special financial as-
3 sistance pursuant to this section shall not be subject
4 to repayment obligations with respect to such special
5 financial assistance.

6 “(b) ELIGIBLE MULTIEMPLOYER PLANS.—

7 “(1) IN GENERAL.—For purposes of this sec-
8 tion, a multiemployer plan is an eligible multiem-
9 ployer plan if—

10 “(A) the plan is in critical and declining
11 status (within the meaning of section
12 305(b)(6)) in any plan year beginning in 2020
13 through 2022;

14 “(B) a suspension of benefits has been ap-
15 proved with respect to the plan under section
16 305(e)(9) as of the date of the enactment of
17 this section;

18 “(C) in any plan year beginning in 2020
19 through 2022, the plan is certified by the plan
20 actuary to be in critical status (within the
21 meaning of section 305(b)(2)), has a modified
22 funded percentage of less than 40 percent, and
23 has a ratio of active to inactive participants
24 which is less than 2 to 3; or

1 “(D) the plan became insolvent for pur-
2 poses of section 418E of the Internal Revenue
3 Code of 1986 after December 16, 2014, and
4 has remained so insolvent and has not been ter-
5 minated as of the date of enactment of this sec-
6 tion.

7 “(2) MODIFIED FUNDED PERCENTAGE.—For
8 purposes of paragraph (1)(C), the term ‘modified
9 funded percentage’ means the percentage equal to a
10 fraction the numerator of which is current value of
11 plan assets (as defined in section 3(26) of such Act)
12 and the denominator of which is current liabilities
13 (as defined in section 431(e)(6)(D) of such Code and
14 section 304(e)(6)(D) of such Act).

15 “(c) APPLICATIONS FOR SPECIAL FINANCIAL ASSIST-
16 ANCE.—Within 120 days of the date of enactment of this
17 section, the corporation shall issue regulations or guidance
18 setting forth requirements for special financial assistance
19 applications under this section. In such regulations or
20 guidance, the corporation shall—

21 “(1) limit the materials required for a special
22 financial assistance application to the minimum nec-
23 essary to make a determination on the application;

24 “(2) specify effective dates for transfers of spe-
25 cial financial assistance following approval of an ap-

1 plication, based on the effective date of the sup-
2 porting actuarial analysis and the date on which the
3 application is submitted; and

4 “(3) provide for an alternate application for
5 special financial assistance under this section, which
6 may be used by a plan that has been approved for
7 a partition under section 4233 before the date of en-
8 actment of this section.

9 “(d) TEMPORARY PRIORITY CONSIDERATION OF AP-
10 PPLICATIONS.—

11 “(1) IN GENERAL.—The corporation may speci-
12 fy in regulations or guidance under subsection (c)
13 that, during a period no longer than the first 2
14 years following the date of enactment of this section,
15 applications may not be filed by an eligible multiem-
16 ployer plan unless—

17 “(A) the eligible multiemployer plan is in-
18 solvent or is likely to become insolvent within 5
19 years of the date of enactment of this section;

20 “(B) the corporation projects the eligible
21 multiemployer plan to have a present value of
22 financial assistance payments under section
23 4261 that exceeds \$1,000,000,000 if the special
24 financial assistance is not ordered;

1 “(C) the eligible multiemployer plan has
2 implemented benefit suspensions under section
3 305(e)(9) as of the date of the enactment of
4 this section; or

5 “(D) the corporation determines it appro-
6 priate based on other similar circumstances.

7 “(e) ACTUARIAL ASSUMPTIONS.—

8 “(1) ELIGIBILITY.—For purposes of deter-
9 mining eligibility for special financial assistance, the
10 corporation shall accept assumptions incorporated in
11 a multiemployer plan’s determination that it is in
12 critical status or critical and declining status (within
13 the meaning of section 305(b)) for certifications of
14 plan status completed before January 1, 2021, un-
15 less such assumptions are clearly erroneous. For cer-
16 tifications of plan status completed after December
17 31, 2020, a plan shall determine whether it is in
18 critical or critical and declining status for purposes
19 of eligibility for special financial assistance by using
20 the assumptions that the plan used in its most re-
21 cently completed certification of plan status before
22 January 1, 2021, unless such assumptions (exclud-
23 ing the plan’s interest rate) are unreasonable.

24 “(2) AMOUNT OF FINANCIAL ASSISTANCE.—In
25 determining the amount of special financial assist-

1 ance in its application, an eligible multiemployer
2 plan shall—

3 “(A) use the interest rate used by the plan
4 in its most recently completed certification of
5 plan status before January 1, 2021, provided
6 that such interest rate may not exceed the in-
7 terest rate limit; and

8 “(B) for other assumptions, use the as-
9 sumptions that the plan used in its most re-
10 cently completed certification of plan status be-
11 fore January 1, 2021, unless such assumptions
12 are unreasonable.

13 “(3) INTEREST RATE.—The interest rate limit
14 for purposes of this subsection is the rate specified
15 in section 303(h)(2)(C)(iii) (disregarding modifica-
16 tions made under clause (iv) of such section) for the
17 month in which the application for special financial
18 assistance is filed by the eligible multiemployer plan
19 or the 3 preceding months, with such specified rate
20 increased by 200 basis points.

21 “(4) CHANGES IN ASSUMPTIONS.—If a plan de-
22 termines that use of one or more prior assumptions
23 is unreasonable, the plan may propose in its applica-
24 tion to change such assumptions, provided that the
25 plan discloses such changes in its application and

1 describes why such assumptions are no longer rea-
2 sonable. The corporation shall accept such changed
3 assumptions unless it determines the changes are
4 unreasonable, individually or in the aggregate. The
5 plan may not propose a change to the interest rate
6 otherwise required under this subsection for eligi-
7 bility or financial assistance amount.

8 “(f) APPLICATION DEADLINE.—Any application by a
9 plan for special financial assistance under this section
10 shall be submitted to the corporation (and, in the case of
11 a plan to which section 432(k)(1)(D) of the Internal Rev-
12 enue Code of 1986 applies, to the Secretary of the Treas-
13 ury) no later than December 31, 2025, and any revised
14 application for special financial assistance shall be sub-
15 mitted no later than December 31, 2026.

16 “(g) DETERMINATIONS ON APPLICATIONS.—A plan’s
17 application for special financial assistance under this sec-
18 tion that is timely filed in accordance with the regulations
19 or guidance issued under subsection (c) shall be deemed
20 approved unless the corporation notifies the plan within
21 120 days of the filing of the application that the applica-
22 tion is incomplete, any proposed change or assumption is
23 unreasonable, or the plan is not eligible under this section.
24 Such notice shall specify the reasons the plan is ineligible
25 for special financial assistance, any proposed change or

1 assumption is unreasonable, or information is needed to
2 complete the application. If a plan is denied assistance
3 under this subsection, the plan may submit a revised ap-
4 plication under this section. Any revised application for
5 special financial assistance submitted by a plan shall be
6 deemed approved unless the corporation notifies the plan
7 within 120 days of the filing of the revised application that
8 the application is incomplete, any proposed change or as-
9 sumption is unreasonable, or the plan is not eligible under
10 this section. Special financial assistance issued by the cor-
11 poration shall be effective on a date determined by the
12 corporation, but no later than 1 year after a plan's special
13 financial assistance application is approved by the cor-
14 poration or deemed approved. The corporation shall not
15 pay any special financial assistance after September 30,
16 2030.

17 “(h) MANNER OF PAYMENT.—The payment made by
18 the corporation to an eligible multiemployer plan under
19 this section shall be made as a single, lump sum payment.

20 “(i) AMOUNT AND MANNER OF SPECIAL FINANCIAL
21 ASSISTANCE.—

22 “(1) IN GENERAL.—Special financial assistance
23 under this section shall be a transfer of funds in the
24 amount necessary as demonstrated by the plan spon-
25 sor on the application for such special financial as-

1 sistance, in accordance with the requirements de-
2 scribed in subsection (j). Special financial assistance
3 shall be paid to such plan as soon as practicable
4 upon approval of the application by the corporation.

5 “(2) NO CAP.—Special financial assistance
6 granted by the corporation under this section shall
7 not be capped by the guarantee under 4022A.

8 “(j) DETERMINATION OF AMOUNT OF SPECIAL FI-
9 NANCIAL ASSISTANCE.—

10 “(1) IN GENERAL.—The amount of financial
11 assistance provided to a multiemployer plan eligible
12 for financial assistance under this section shall be
13 such amount required for the plan to pay all benefits
14 due during the period beginning on the date of pay-
15 ment of the special financial assistance payment
16 under this section and ending on the last day of the
17 plan year ending in 2051, with no reduction in a
18 participant’s or beneficiary’s acerued benefit as of
19 the date of enactment of this section, except to the
20 extent of a reduction in accordance with section
21 305(e)(8) adopted prior to the plan’s application for
22 special financial assistance under this section, and
23 taking into account the reinstatement of benefits re-
24 quired under subsection (k).

1 “(2) PROJECTIONS.—The funding projections
2 for purposes of this section shall be performed on a
3 deterministic basis.

4 “(k) REINSTATEMENT OF SUSPENDED BENEFITS.—
5 The Secretary, in coordination with the Secretary of the
6 Treasury, shall ensure that an eligible multiemployer plan
7 that receives special financial assistance under this sec-
8 tion—

9 “(1) reinstates any benefits that were sus-
10 pended under section 305(e)(9) or section 4245(a)
11 in accordance with guidance issued by the Secretary
12 of the Treasury pursuant to section 432(k)(1)(B) of
13 the Internal Revenue Code of 1986, effective as of
14 the first month in which the effective date for the
15 special financial assistance occurs, for participants
16 and beneficiaries as of such month; and

17 “(2) provides payments equal to the amount of
18 benefits previously suspended under section
19 305(e)(9) or 4245(a) to any participants or bene-
20 ficiaries in pay status as of the effective date of the
21 special financial assistance, payable, as determined
22 by the eligible multiemployer plan—

23 “(A) as a lump sum within 3 months of
24 such effective date; or

1 “(B) in equal monthly installments over a
2 period of 5 years, commencing within 3 months
3 of such effective date, with no adjustment for
4 interest.

5 “(l) WITHDRAWAL LIABILITY.—An employer’s with-
6 drawal liability for purposes of this title shall be calculated
7 without taking into account special financial assistance re-
8 ceived under this section until the plan year beginning 15
9 calendar years after the effective date of the special finan-
10 cial assistance.

11 “(m) REQUIRED DISCLOSURE.—An eligible plan that
12 receives special financial assistance under this section
13 shall provide to the corporation, the Secretary of the
14 Treasury, each employer that has an obligation to con-
15 tribute to such plan, and each labor organization rep-
16 resenting participants employed by such employer, an esti-
17 mate of the employer’s share of the plan’s unfunded vested
18 benefits as of the end of each plan year ending after the
19 date of enactment of this section, as determined after tak-
20 ing into account any special financial assistance received
21 under this section. Such disclosure shall include a state-
22 ment that, due to the special financial assistance provided
23 under this section, the plan will have sufficient resources
24 to pay 100 percent of the plan’s benefit obligations until
25 the last day of the plan year ending in 2051.

1 “(n) RESTRICTIONS ON THE USE OF SPECIAL FI-
2 NANCIAL ASSISTANCE.—Special financial assistance re-
3 ceived under this section and any earnings thereon may
4 be used by an eligible multiemployer plan to make benefit
5 payments and pay plan expenses. Special financial assist-
6 ance and any earnings on such assistance shall be seg-
7 regated from other plan assets. Special financial assist-
8 ance shall be invested by plans in investment-grade bonds
9 or other investments as permitted by the corporation.

10 “(o) CONDITIONS ON PLANS RECEIVING SPECIAL FI-
11 NANCIAL ASSISTANCE.—

12 “(1) IN GENERAL.—The corporation, in con-
13 sultation with the Secretary of the Treasury, may
14 impose, by regulation, reasonable conditions on an
15 eligible multiemployer plan that receives special fi-
16 nancial assistance relating to increases in future ac-
17 crual rates and any retroactive benefit improve-
18 ments, allocation of plan assets, reductions in em-
19 ployer contribution rates, diversion of contributions
20 to, and allocation of expenses to, other benefit plans,
21 and withdrawal liability.

22 “(2) LIMITATION.—The corporation shall not
23 impose conditions on an eligible multiemployer plan
24 as a condition of, or following receipt of, special fi-
25 nancial assistance under this section relating to—

1 “(A) any prospective reduction in plan
2 benefits (including benefits that may be ad-
3 justed pursuant to section 305(e)(8));

4 “(B) plan governance, including selection
5 of, removal of, and terms of contracts with,
6 trustees, actuaries, investment managers, and
7 other service providers; or

8 “(C) any funding rules relating to the plan
9 receiving special financial assistance under this
10 section.

11 “(3) PAYMENT OF PREMIUMS.—An eligible
12 multiemployer plan receiving special financial assist-
13 ance under this section shall continue to pay all pre-
14 miums due under section 4007 for participants and
15 beneficiaries in the plan.

16 “(4) ASSISTANCE NOT CONSIDERED FOR CER-
17 TAIN PURPOSES.—An eligible multiemployer plan
18 that receives special financial assistance shall be
19 deemed to be in critical status within the meaning
20 of section 305(b)(2) until the last plan year ending
21 in 2051.

22 “(5) INSOLVENT PLANS.—An eligible multiem-
23 ployer plan receiving special financial assistance
24 under this section that subsequently becomes insol-

1 vent will be subject to the current rules and guar-
2 antee for insolvent plans.

3 “(6) INELIGIBILITY FOR OTHER ASSISTANCE.—
4 An eligible multiemployer plan that receives special
5 financial assistance under this section is not eligible
6 to apply for a new suspension of benefits under sec-
7 tion 305(e)(9)(G).

8 “(p) COORDINATION WITH SECRETARY OF THE
9 TREASURY.—In prescribing the application process for eli-
10 gible multiemployer plans to receive special financial as-
11 sistance under this section and reviewing applications of
12 such plans, the corporation shall coordinate with the Sec-
13 retary of the Treasury in the following manner:

14 “(1) In the case of a plan which has suspended
15 benefits under section 305(e)(9)—

16 “(A) in determining whether to approve
17 the application, the corporation shall consult
18 with the Secretary of the Treasury regarding
19 the plan’s proposed method of reinstating bene-
20 fits, as described in the plan’s application and
21 in accordance with guidance issued by the Sec-
22 retary of the Treasury, and

23 “(B) the corporation shall consult with the
24 Secretary of the Treasury regarding the amount
25 of special financial assistance needed based on

1 the projected funded status of the plan as of
2 the last day of the plan year ending in 2051,
3 whether the plan proposes to repay benefits
4 over 5 years or as a lump sum, as required by
5 subsection (k)(2), and any other relevant fac-
6 tors, as determined by the corporation in con-
7 sultation with the Secretary of the Treasury, to
8 ensure the amount of assistance is sufficient to
9 meet such requirement and is sufficient to pay
10 benefits as required in subsection (j)(1).

11 “(2) In the case of any plan which proposes in
12 its application to change the assumptions used, as
13 provided in subsection (e)(4), the corporation shall
14 consult with the Secretary of the Treasury regarding
15 such proposed change in assumptions.

16 “(3) If the corporation specifies in regulations
17 or guidance that temporary priority consideration is
18 available for plans which are insolvent within the
19 meaning of section 418E of the Internal Revenue
20 Code of 1986 or likely to become so insolvent or for
21 plans which have suspended benefits under section
22 305(e)(9), or that availability is otherwise based on
23 the funded status of the plan under section 305, as
24 permitted by subsection (d), the corporation shall
25 consult with the Secretary of the Treasury regarding

1 any granting of priority consideration to such
2 plans.”.

3 (c) PREMIUM RATE INCREASE.—Section 4006(a)(3)
4 of the Employee Retirement Income Security Act of 1974
5 (29 U.S.C. 1306(a)(3)) is amended—

6 (1) in subparagraph (A)—

7 (A) in clause (vi)—

8 (i) by inserting “, and before January
9 1, 2031” after “December 31, 2014,”; and

10 (ii) by striking “or” at the end;

11 (B) in clause (vii)—

12 (i) by moving the margin 2 ems to the
13 left; and

14 (ii) in subclause (II), by striking the
15 period and inserting “, or”; and

16 (C) by adding at the end the following:

17 “(viii) in the case of a multiemployer plan, for
18 plan years beginning after December 31, 2030, \$52
19 for each individual who is a participant in such plan
20 during the applicable plan year.”; and

21 (2) by adding at the end the following:

22 “(N) For each plan year beginning in a calendar year
23 after 2031, there shall be substituted for the dollar
24 amount specified in clause (viii) of subparagraph (A) an
25 amount equal to the greater of—

1 “(i) the product derived by multiplying such
2 dollar amount by the ratio of—

3 “(I) the national average wage index (as
4 defined in section 209(k)(1) of the Social Secu-
5 rity Act) for the first of the 2 calendar years
6 preceding the calendar year in which such plan
7 year begins, to

8 “(II) the national average wage index (as
9 so defined) for 2029; and

10 “(ii) such dollar amount for plan years begin-
11 ning in the preceding calendar year.

12 If the amount determined under this subparagraph
13 is not a multiple of \$1, such product shall be round-
14 ed to the nearest multiple of \$1.”.

15 (d) AMENDMENTS TO INTERNAL REVENUE CODE OF
16 1986.—

17 (1) IN GENERAL.—Section 432(a) of the Inter-
18 nal Revenue Code of 1986 is amended—

19 (A) by striking “and” at the end of para-
20 graph (2)(B),

21 (B) by striking the period at the end of
22 paragraph (3)(B) and inserting “, and”, and

23 (C) by adding at the end the following new
24 paragraph:

1 “(4) if the plan is an eligible multiemployer
2 plan which is applying for or receiving special finan-
3 cial assistance under section 4262 of the Employee
4 Retirement Income Security Act of 1974, the re-
5 quirements of subsection (k) shall apply to the
6 plan.”.

7 (2) PLANS RECEIVING SPECIAL FINANCIAL AS-
8 SISTANCE TO BE IN CRITICAL STATUS.—Section
9 432(b) of the Internal Revenue Code of 1986 is
10 amended by adding at the end the following new
11 paragraph:

12 “(7) PLANS RECEIVING SPECIAL FINANCIAL AS-
13 SISTANCE.—If an eligible multiemployer plan receiv-
14 ing special financial assistance under section 4262 of
15 the Employee Retirement Income Security Act of
16 1974 meets the requirements of subsection (k)(2),
17 notwithstanding the preceding paragraphs of this
18 subsection, the plan shall be deemed to be in critical
19 status for plan years beginning with the plan year
20 in which the effective date for such assistance occurs
21 and ending with the last plan year ending in 2051.”.

22 (3) RULES RELATING TO ELIGIBLE MULTIEM-
23 PLOYER PLANS.—Section 432 of the Internal Rev-
24 enue Code of 1986 is amended by adding at the end
25 the following new subsection:

1 “(k) RULES RELATING TO ELIGIBLE MULTIEMPLOYER PLANS.—

2 “(1) PLANS APPLYING FOR SPECIAL FINANCIAL ASSISTANCE.—In the case of an eligible multiemployer plan which applies for special financial assistance under section 4262 of such Act—

3 “(A) IN GENERAL.—Such application shall be submitted in accordance with the requirements of such section, including any guidance issued thereunder by the Pension Benefit Guaranty Corporation.

4 “(B) REINSTATEMENT OF SUSPENDED BENEFITS.—In the case of a plan for which a suspension of benefits has been approved under subsection (e)(9), the application shall describe the manner in which suspended benefits will be reinstated in accordance with paragraph (2)(A) and guidance issued by the Secretary if the plan receives special financial assistance.

5 “(C) AMOUNT OF FINANCIAL ASSISTANCE.—

6 “(i) IN GENERAL.—In determining the amount of special financial assistance to be specified in its application, an eligible multiemployer plan shall—

1 “(I) use the interest rate used by
2 the plan in its most recently com-
3 pleted certification of plan status be-
4 fore January 1, 2021, provided that
5 such interest rate does not exceed the
6 interest rate limit, and

7 “(II) for other assumptions, use
8 the assumptions that the plan used in
9 its most recently completed certifi-
10 cation of plan status before January
11 1, 2021, unless such assumptions are
12 unreasonable.

13 “(ii) INTEREST RATE.—For purposes
14 of clause (i), the interest rate limit is the
15 rate specified in section 430(h)(2)(C)(iii)
16 (disregarding modifications made under
17 clause (iv) of such section) for the month
18 in which the application for special finan-
19 cial assistance is filed by the eligible multi-
20 employer plan or the 3 preceding months,
21 with such specified rate increased by 200
22 basis points.

23 “(iii) CHANGES IN ASSUMPTIONS.—If
24 a plan determines that use of one or more
25 prior assumptions is unreasonable, the

1 plan may propose in its application to
2 change such assumptions, provided that
3 the plan discloses such changes in its ap-
4 plication and describes why such assump-
5 tions are no longer reasonable. The plan
6 may not propose a change to the interest
7 rate otherwise required under this sub-
8 section for eligibility or financial assistance
9 amount.

10 “(D) PLANS APPLYING FOR PRIORITY CON-
11 sideration.—In the case of a plan applying
12 for special financial assistance under rules pro-
13 viding for temporary priority consideration, as
14 provided in paragraph (4)(C), such plan’s appli-
15 cation shall be submitted to the Secretary in
16 addition to the Pension Benefit Guaranty Cor-
17 poration.

18 “(2) PLANS RECEIVING SPECIAL FINANCIAL AS-
19 sistance.—In the case of an eligible multiemployer
20 plan receiving special financial assistance under sec-
21 tion 4262 of the Employee Retirement Income Secu-
22 rity Act of 1974—

23 “(A) REINSTATEMENT OF SUSPENDED
24 BENEFITS.—The plan shall—

1 “(i) reinstate any benefits that were
2 suspended under subsection (e)(9) or sec-
3 tion 4245(a) of the Employee Retirement
4 Income Security Act of 1974, effective as
5 of the first month in which the effective
6 date for the special financial assistance oc-
7 curs, for participants and beneficiaries as
8 of such month, and

9 “(ii) provide payments equal to the
10 amount of benefits previously suspended to
11 any participants or beneficiaries in pay
12 status as of the effective date of the special
13 financial assistance, payable, as determined
14 by the plan—

15 “(I) as a lump sum within 3
16 months of such effective date; or

17 “(II) in equal monthly install-
18 ments over a period of 5 years, com-
19 mencing within 3 months of such ef-
20 fective date, with no adjustment for
21 interest.

22 “(B) RESTRICTIONS ON THE USE OF SPE-
23 CIAL FINANCIAL ASSISTANCE.—Special financial
24 assistance received by the plan may be used to
25 make benefit payments and pay plan expenses.

1 Such assistance shall be segregated from other
2 plan assets, and shall be invested by the plan
3 in investment-grade bonds or other investments
4 as permitted by regulations or other guidance
5 issued by the Pension Benefit Guaranty Cor-
6 poration.

7 “(C) CONDITIONS ON PLANS RECEIVING
8 SPECIAL FINANCIAL ASSISTANCE.—

9 “(i) IN GENERAL.—The Pension Ben-
10 efit Guaranty Corporation, in consultation
11 with the Secretary, may impose, by regula-
12 tion, reasonable conditions on an eligible
13 multiemployer plan receiving special finan-
14 cial assistance relating to increases in fu-
15 ture accrual rates and any retroactive ben-
16 efit improvements, allocation of plan as-
17 sets, reductions in employer contribution
18 rates, diversion of contributions and alloca-
19 tion of expenses to other benefit plans, and
20 withdrawal liability.

21 “(ii) LIMITATION.—The Pension Ben-
22 efit Guaranty Corporation shall not impose
23 conditions on an eligible multiemployer
24 plan as a condition of, or following receipt

1 of, special financial assistance relating
2 to—

3 “(I) any prospective reduction in
4 plan benefits (including benefits that
5 may be adjusted pursuant to sub-
6 section (e)(8)),

7 “(II) plan governance, including
8 selection of, removal of, and terms of
9 contracts with, trustees, actuaries, in-
10 vestment managers, and other service
11 providers, or

12 “(III) any funding rules relating
13 to the plan.

14 “(D) ASSISTANCE DISREGARDED FOR CER-
15 TAIN PURPOSES.—

16 “(i) FUNDING STANDARDS.—Special
17 financial assistance received by the plan
18 shall not be taken into account for deter-
19 mining contributions required under sec-
20 tion 431.

21 “(ii) INSOLVENT PLANS.—If the plan
22 becomes insolvent within the meaning of
23 section 418E after receiving special finan-
24 cial assistance, the plan shall be subject to
25 all rules applicable to insolvent plans.

1 “(E) INELIGIBILITY FOR SUSPENSION OF
2 BENEFITS.—The plan shall not be eligible to
3 apply for a new suspension of benefits under
4 subsection (e)(9)(G).

5 “(3) ELIGIBLE MULTIEMPLOYER PLAN.—

6 “(A) IN GENERAL.—For purposes of this
7 section, a multiemployer plan is an eligible mul-
8 tiemployer plan if—

9 “(i) the plan is in critical and declin-
10 ing status in any plan year beginning in
11 2020 through 2022,

12 “(ii) a suspension of benefits has been
13 approved with respect to the plan under
14 subsection (e)(9) as of the date of the en-
15 actment of this subsection;

16 “(iii) in any plan year beginning in
17 2020 through 2022, the plan is certified by
18 the plan actuary to be in critical status,
19 has a modified funded percentage of less
20 than 40 percent, and has a ratio of active
21 to inactive participants which is less than
22 2 to 3, or

23 “(iv) the plan became insolvent within
24 the meaning of section 418E after Decem-
25 ber 16, 2014, and has remained so insol-

1 vent and has not been terminated as of the
2 date of enactment of this subsection.

3 “(B) MODIFIED FUNDED PERCENTAGE.—
4 For purposes of subparagraph (A)(iii), the term
5 ‘modified funded percentage’ means the per-
6 centage equal to a fraction the numerator of
7 which is current value of plan assets (as defined
8 in section 3(26) of the Employee Retirement
9 Income Security Act of 1974) and the denomi-
10 nator of which is current liabilities (as defined
11 in section 431(c)(6)(D)).

12 “(4) COORDINATION WITH PENSION BENEFIT
13 GUARANTY CORPORATION.—In prescribing the appli-
14 cation process for eligible multiemployer plans to re-
15 ceive special financial assistance under section 4262
16 of the Employee Retirement Income Security Act of
17 1974 and reviewing applications of such plans, the
18 Pension Benefit Guaranty Corporation shall coordi-
19 nate with the Secretary in the following manner:

20 “(A) In the case of a plan which has sus-
21 pended benefits under subsection (e)(9)—

22 “(i) in determining whether to ap-
23 prove the application, such corporation
24 shall consult with the Secretary regarding
25 the plan’s proposed method of reinstating

1 benefits, as described in the plan’s applica-
2 tion and in accordance with guidance
3 issued by the Secretary, and

4 “(ii) such corporation shall consult
5 with the Secretary regarding the amount
6 of special financial assistance needed based
7 on the projected funded status of the plan
8 as of the last day of the plan year ending
9 in 2051, whether the plan proposes to
10 repay benefits over 5 years or as a lump
11 sum, as required by paragraph (2)(A)(ii),
12 and any other relevant factors, as deter-
13 mined by such corporation in consultation
14 with the Secretary, to ensure the amount
15 of assistance is sufficient to meet such re-
16 quirement and is sufficient to pay benefits
17 as required in section 4262(j)(1) of such
18 Act.

19 “(B) In the case of any plan which pro-
20 poses in its application to change the assump-
21 tions used, as provided in paragraph (1)(C)(iii),
22 such corporation shall consult with the Sec-
23 retary regarding such proposed change in as-
24 sumptions.

1 ginning after December 31, 2021 (or after
2 whichever earlier date is elected pursuant to
3 this paragraph), and all shortfall amortization
4 installments determined with respect to such
5 bases, shall be reduced to zero, and

6 “(B) subparagraphs (A) and (B) of para-
7 graph (2) shall each be applied by substituting
8 ‘15-plan-year period’ for ‘7-plan-year period’.”.

9 (b) 15-YEAR AMORTIZATION UNDER THE EMPLOYEE
10 RETIREMENT INCOME SECURITY ACT OF 1974.—Section
11 303(c) of the Employee Retirement Income Security Act
12 of 1974 (29 U.S.C. 1083(c)) is amended by adding at the
13 end the following new paragraph:

14 “(8) 15-YEAR AMORTIZATION.—With respect to
15 plan years beginning after December 31, 2021 (or,
16 at the election of the plan sponsor, all plan years be-
17 ginning after December 31, 2018, December 31,
18 2019, or December 31, 2020)—

19 “(A) the shortfall amortization bases for
20 all plan years preceding the first plan year be-
21 ginning after December 31, 2021 (or after
22 whichever earlier date is elected pursuant to
23 this paragraph), and all shortfall amortization
24 installments determined with respect to such
25 bases, shall be reduced to zero, and

1 “(B) subparagraphs (A) and (B) of para-
 2 graph (2) shall each be applied by substituting
 3 ‘15-plan-year period’ for ‘7-plan-year period’.”.

4 (c) EFFECTIVE DATE.—The amendments made by
 5 this section shall apply to plan years beginning after De-
 6 cember 31, 2018.

7 **SEC. 9706. EXTENSION OF PENSION FUNDING STABILIZA-**
 8 **TION PERCENTAGES FOR SINGLE EMPLOYER**
 9 **PLANS.**

10 (a) AMENDMENT TO INTERNAL REVENUE CODE OF
 11 1986.—

12 (1) IN GENERAL.—The table contained in sub-
 13 clause (II) of section 430(h)(2)(C)(iv) of the Inter-
 14 nal Revenue Code of 1986 is amended to read as fol-
 15 lows:

“If the calendar year is:	The applica- ble min- imum per- centage is:	The applica- ble max- imum per- centage is:
Any year in the period starting in 2012 and end- ing in 2019	90%	110%
Any year in the period starting in 2020 and end- ing in 2025	95%	105%
2026	90%	110%
2027	85%	115%
2028	80%	120%
2029	75%	125%
After 2029	70%	130%.”.

16 (2) FLOOR ON 25-YEAR AVERAGES.—Subclause
 17 (I) of section 430(h)(2)(C)(iv) of such Code is
 18 amended by adding at the end the following: “Not-

1 withstanding anything in this subclause, if the aver-
 2 age of the first, second, or third segment rate for
 3 any 25-year period is less than 5 percent, such aver-
 4 age shall be deemed to be 5 percent.”.

5 (b) AMENDMENTS TO EMPLOYEE RETIREMENT IN-
 6 COME SECURITY ACT OF 1974.—

7 (1) IN GENERAL.—The table contained in sub-
 8 clause (II) of section 303(h)(2)(C)(iv) of the Em-
 9 ployee Retirement Income Security Act of 1974 (29
 10 U.S.C. 1083(h)(2)(C)(iv)(II)) is amended to read as
 11 follows:

“If the calendar year is:	The applica- ble min- imum per- centage is:	The applica- ble max- imum per- centage is:
Any year in the period starting in 2012 and end- ing in 2019	90%	110%
Any year in the period starting in 2020 and end- ing in 2025	95%	105%
2026	90%	110%
2027	85%	115%
2028	80%	120%
2029	75%	125%
After 2029	70%	130%.”.

12 (2) FLOOR ON 25-YEAR AVERAGES.—Subclause
 13 (I) of section 303(h)(2)(C)(iv) of such Act (29
 14 U.S.C. 1083(h)(2)(C)(iv)(I)) is amended by adding
 15 at the end the following: “Notwithstanding anything
 16 in this subclause, if the average of the first, second,
 17 or third segment rate for any 25-year period is less

1 than 5 percent, such average shall be deemed to be
2 5 percent.”.

3 (3) CONFORMING AMENDMENTS.—

4 (A) IN GENERAL.—Section 101(f)(2)(D) of
5 such Act (29 U.S.C. 1021(f)(2)(D)) is amend-
6 ed—

7 (i) in clause (i) by striking “and the
8 Bipartisan Budget Act of 2015” both
9 places it appears and inserting “, the Bi-
10 partisan Budget Act of 2015, and the
11 American Rescue Plan Act of 2021”, and

12 (ii) in clause (ii) by striking “2023”
13 and inserting “2029”.

14 (B) STATEMENTS.—The Secretary of
15 Labor shall modify the statements required
16 under subclauses (I) and (II) of section
17 101(f)(2)(D)(i) of such Act to conform to the
18 amendments made by this section.

19 (c) EFFECTIVE DATE.—

20 (1) IN GENERAL.—The amendments made by
21 this section shall apply with respect to plan years be-
22 ginning after December 31, 2019.

23 (2) ELECTION NOT TO APPLY.—A plan sponsor
24 may elect not to have the amendments made by this

1 section apply to any plan year beginning before Jan-
2 uary 1, 2022, either (as specified in the election)—

3 (A) for all purposes for which such amend-
4 ments apply, or

5 (B) solely for purposes of determining the
6 adjusted funding target attainment percentage
7 under sections 436 of the Internal Revenue
8 Code of 1986 and 206(g) of the Employee Re-
9 tirement Income Security Act of 1974 for such
10 plan year.

11 A plan shall not be treated as failing to meet the re-
12 quirements of sections 204(g) of such Act and
13 411(d)(6) of such Code solely by reason of an elec-
14 tion under this paragraph.

15 **SEC. 9707. MODIFICATION OF SPECIAL RULES FOR MIN-**
16 **IMUM FUNDING STANDARDS FOR COMMU-**
17 **NITY NEWSPAPER PLANS.**

18 (a) AMENDMENT TO INTERNAL REVENUE CODE OF
19 1986.—Subsection (m) of section 430 of the Internal Rev-
20 enue Code of 1986 is amended to read as follows:

21 “(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER
22 PLANS.—

23 “(1) IN GENERAL.—An eligible newspaper plan
24 sponsor of a plan under which no participant has
25 had the participant’s accrued benefit increased

1 (whether because of service or compensation) after
2 April 2, 2019, may elect to have the alternative
3 standards described in paragraph (4) apply to such
4 plan.

5 “(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—
6 The term ‘eligible newspaper plan sponsor’ means
7 the plan sponsor of—

8 “(A) any community newspaper plan, or

9 “(B) any other plan sponsored, as of April
10 2, 2019, by a member of the same controlled
11 group of a plan sponsor of a community news-
12 paper plan if such member is in the trade or
13 business of publishing 1 or more newspapers.

14 “(3) ELECTION.—An election under paragraph
15 (1) shall be made at such time and in such manner
16 as prescribed by the Secretary. Such election, once
17 made with respect to a plan year, shall apply to all
18 subsequent plan years unless revoked with the con-
19 sent of the Secretary.

20 “(4) ALTERNATIVE MINIMUM FUNDING STAND-
21 ARDS.—The alternative standards described in this
22 paragraph are the following:

23 “(A) INTEREST RATES.—

24 “(i) IN GENERAL.—Notwithstanding
25 subsection (h)(2)(C) and except as pro-

1 vided in clause (ii), the first, second, and
2 third segment rates in effect for any
3 month for purposes of this section shall be
4 8 percent.

5 “(ii) NEW BENEFIT ACCRUALS.—Not-
6 withstanding subsection (h)(2), for pur-
7 poses of determining the funding target
8 and normal cost of a plan for any plan
9 year, the present value of any benefits ac-
10 crued or earned under the plan for a plan
11 year with respect to which an election
12 under paragraph (1) is in effect shall be
13 determined on the basis of the United
14 States Treasury obligation yield curve for
15 the day that is the valuation date of such
16 plan for such plan year.

17 “(iii) UNITED STATES TREASURY OB-
18 LIGATION YIELD CURVE.—For purposes of
19 this subsection, the term ‘United States
20 Treasury obligation yield curve’ means,
21 with respect to any day, a yield curve
22 which shall be prescribed by the Secretary
23 for such day on interest-bearing obligations
24 of the United States.

25 “(B) SHORTFALL AMORTIZATION BASE.—

1 “(i) PREVIOUS SHORTFALL AMORTIZA-
2 TION BASES.—The shortfall amortization
3 bases determined under subsection (c)(3)
4 for all plan years preceding the first plan
5 year to which the election under paragraph
6 (1) applies (and all shortfall amortization
7 installments determined with respect to
8 such bases) shall be reduced to zero under
9 rules similar to the rules of subsection
10 (c)(6).

11 “(ii) NEW SHORTFALL AMORTIZATION
12 BASE.—Notwithstanding subsection (c)(3),
13 the shortfall amortization base for the first
14 plan year to which the election under para-
15 graph (1) applies shall be the funding
16 shortfall of such plan for such plan year
17 (determined using the interest rates as
18 modified under subparagraph (A)).

19 “(C) DETERMINATION OF SHORTFALL AM-
20 ORTIZATION INSTALLMENTS.—

21 “(i) 30-YEAR PERIOD.—Subpara-
22 graphs (A) and (B) of subsection (c)(2)
23 shall be applied by substituting ‘30-plan-
24 year’ for ‘7-plan-year’ each place it ap-
25 pears.

1 “(ii) NO SPECIAL ELECTION.—The
2 election under subparagraph (D) of sub-
3 section (c)(2) shall not apply to any plan
4 year to which the election under paragraph
5 (1) applies.

6 “(D) EXEMPTION FROM AT-RISK TREAT-
7 MENT.—Subsection (i) shall not apply.

8 “(5) COMMUNITY NEWSPAPER PLAN.—For pur-
9 poses of this subsection—

10 “(A) IN GENERAL.—The term ‘community
11 newspaper plan’ means any plan to which this
12 section applies maintained as of December 31,
13 2018, by an employer which—

14 “(i) maintains the plan on behalf of
15 participants and beneficiaries with respect
16 to employment in the trade or business of
17 publishing 1 or more newspapers which
18 were published by the employer at any
19 time during the 11-year period ending on
20 December 20, 2019,

21 “(ii)(I) is not a company the stock of
22 which is publicly traded (on a stock ex-
23 change or in an over-the-counter market),
24 and is not controlled, directly or indirectly,
25 by such a company, or

1 “(II) is controlled, directly or indi-
2 rectly, during the entire 30-year period
3 ending on December 20, 2019, by individ-
4 uals who are members of the same family,
5 and does not publish or distribute a daily
6 newspaper that is carrier-distributed in
7 printed form in more than 5 States, and

8 “(iii) is controlled, directly or indi-
9 rectly—

10 “(I) by 1 or more persons resid-
11 ing primarily in a State in which the
12 community newspaper has been pub-
13 lished on newsprint or carrier-distrib-
14 uted,

15 “(II) during the entire 30-year
16 period ending on December 20, 2019,
17 by individuals who are members of the
18 same family,

19 “(III) by 1 or more trusts, the
20 sole trustees of which are persons de-
21 scribed in subclause (I) or (II), or

22 “(IV) by a combination of per-
23 sons described in subclause (I), (II),
24 or (III).

1 “(B) NEWSPAPER.—The term ‘newspaper’
2 does not include any newspaper (determined
3 without regard to this subparagraph) to which
4 any of the following apply:

5 “(i) Is not in general circulation.

6 “(ii) Is published (on newsprint or
7 electronically) less frequently than 3 times
8 per week.

9 “(iii) Has not ever been regularly
10 published on newsprint.

11 “(iv) Does not have a bona fide list of
12 paid subscribers.

13 “(C) CONTROL.—A person shall be treated
14 as controlled by another person if such other
15 person possesses, directly or indirectly, the
16 power to direct or cause the direction and man-
17 agement of such person (including the power to
18 elect a majority of the members of the board of
19 directors of such person) through the ownership
20 of voting securities.

21 “(6) CONTROLLED GROUP.—For purposes of
22 this subsection, the term ‘controlled group’ means all
23 persons treated as a single employer under sub-
24 section (b), (c), (m), or (o) of section 414 as of De-
25 cember 20, 2019.”.

1 (b) AMENDMENT TO EMPLOYEE RETIREMENT IN-
2 COME SECURITY ACT OF 1974.—Subsection (m) of section
3 303 of the Employee Retirement Income Security Act of
4 1974 (29 U.S.C. 1083(m)) is amended to read as follows:

5 “(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER
6 PLANS.—

7 “(1) IN GENERAL.—An eligible newspaper plan
8 sponsor of a plan under which no participant has
9 had the participant’s accrued benefit increased
10 (whether because of service or compensation) after
11 April 2, 2019, may elect to have the alternative
12 standards described in paragraph (4) apply to such
13 plan.

14 “(2) ELIGIBLE NEWSPAPER PLAN SPONSOR.—
15 The term ‘eligible newspaper plan sponsor’ means
16 the plan sponsor of—

17 “(A) any community newspaper plan, or

18 “(B) any other plan sponsored, as of April
19 2, 2019, by a member of the same controlled
20 group of a plan sponsor of a community news-
21 paper plan if such member is in the trade or
22 business of publishing 1 or more newspapers.

23 “(3) ELECTION.—An election under paragraph
24 (1) shall be made at such time and in such manner
25 as prescribed by the Secretary of the Treasury. Such

1 election, once made with respect to a plan year, shall
2 apply to all subsequent plan years unless revoked
3 with the consent of the Secretary of the Treasury.

4 “(4) ALTERNATIVE MINIMUM FUNDING STAND-
5 ARDS.—The alternative standards described in this
6 paragraph are the following:

7 “(A) INTEREST RATES.—

8 “(i) IN GENERAL.—Notwithstanding
9 subsection (h)(2)(C) and except as pro-
10 vided in clause (ii), the first, second, and
11 third segment rates in effect for any
12 month for purposes of this section shall be
13 8 percent.

14 “(ii) NEW BENEFIT ACCRUALS.—Not-
15 withstanding subsection (h)(2), for pur-
16 poses of determining the funding target
17 and normal cost of a plan for any plan
18 year, the present value of any benefits ac-
19 crued or earned under the plan for a plan
20 year with respect to which an election
21 under paragraph (1) is in effect shall be
22 determined on the basis of the United
23 States Treasury obligation yield curve for
24 the day that is the valuation date of such
25 plan for such plan year.

1 “(iii) UNITED STATES TREASURY OB-
2 LIGATION YIELD CURVE.—For purposes of
3 this subsection, the term ‘United States
4 Treasury obligation yield curve’ means,
5 with respect to any day, a yield curve
6 which shall be prescribed by the Secretary
7 of the Treasury for such day on interest-
8 bearing obligations of the United States.

9 “(B) SHORTFALL AMORTIZATION BASE.—

10 “(i) PREVIOUS SHORTFALL AMORTIZA-
11 TION BASES.—The shortfall amortization
12 bases determined under subsection (c)(3)
13 for all plan years preceding the first plan
14 year to which the election under paragraph
15 (1) applies (and all shortfall amortization
16 installments determined with respect to
17 such bases) shall be reduced to zero under
18 rules similar to the rules of subsection
19 (c)(6).

20 “(ii) NEW SHORTFALL AMORTIZATION
21 BASE.—Notwithstanding subsection (c)(3),
22 the shortfall amortization base for the first
23 plan year to which the election under para-
24 graph (1) applies shall be the funding
25 shortfall of such plan for such plan year

1 (determined using the interest rates as
2 modified under subparagraph (A)).

3 “(C) DETERMINATION OF SHORTFALL AM-
4 ORTIZATION INSTALLMENTS.—

5 “(i) 30-YEAR PERIOD.—Subpara-
6 graphs (A) and (B) of subsection (c)(2)
7 shall be applied by substituting ‘30-plan-
8 year’ for ‘7-plan-year’ each place it ap-
9 pears.

10 “(ii) NO SPECIAL ELECTION.—The
11 election under subparagraph (D) of sub-
12 section (c)(2) shall not apply to any plan
13 year to which the election under paragraph
14 (1) applies.

15 “(D) EXEMPTION FROM AT-RISK TREAT-
16 MENT.—Subsection (i) shall not apply.

17 “(5) COMMUNITY NEWSPAPER PLAN.—For pur-
18 poses of this subsection—

19 “(A) IN GENERAL.—The term ‘community
20 newspaper plan’ means a plan to which this sec-
21 tion applies maintained as of December 31,
22 2018, by an employer which—

23 “(i) maintains the plan on behalf of
24 participants and beneficiaries with respect
25 to employment in the trade or business of

1 publishing 1 or more newspapers which
2 were published by the employer at any
3 time during the 11-year period ending on
4 December 20, 2019,

5 “(ii)(I) is not a company the stock of
6 which is publicly traded (on a stock ex-
7 change or in an over-the-counter market),
8 and is not controlled, directly or indirectly,
9 by such a company, or

10 “(II) is controlled, directly, or indi-
11 rectly, during the entire 30-year period
12 ending on December 20, 2019, by individ-
13 uals who are members of the same family,
14 and does not publish or distribute a daily
15 newspaper that is carrier-distributed in
16 printed form in more than 5 States, and

17 “(iii) is controlled, directly, or indi-
18 rectly—

19 “(I) by 1 or more persons resid-
20 ing primarily in a State in which the
21 community newspaper has been pub-
22 lished on newsprint or carrier-distrib-
23 uted,

24 “(II) during the entire 30-year
25 period ending on December 20, 2019,

1 by individuals who are members of the
2 same family,

3 “(III) by 1 or more trusts, the
4 sole trustees of which are persons de-
5 scribed in subclause (I) or (II), or

6 “(IV) by a combination of per-
7 sons described in subclause (I), (II),
8 or (III).

9 “(B) NEWSPAPER.—The term ‘newspaper’
10 does not include any newspaper (determined
11 without regard to this subparagraph) to which
12 any of the following apply:

13 “(i) Is not in general circulation.

14 “(ii) Is published (on newsprint or
15 electronically) less frequently than 3 times
16 per week.

17 “(iii) Has not ever been regularly
18 published on newsprint.

19 “(iv) Does not have a bona fide list of
20 paid subscribers.

21 “(C) CONTROL.—A person shall be treated
22 as controlled by another person if such other
23 person possesses, directly or indirectly, the
24 power to direct or cause the direction and man-
25 agement of such person (including the power to

1 elect a majority of the members of the board of
2 directors of such person) through the ownership
3 of voting securities.

4 “(6) CONTROLLED GROUP.—For purposes of
5 this subsection, the term ‘controlled group’ means all
6 persons treated as a single employer under sub-
7 section (b), (c), (m), or (o) of section 414 of the In-
8 ternal Revenue Code of 1986 as of December 20,
9 2019.

10 “(7) EFFECT ON PREMIUM RATE CALCULA-
11 TION.—In the case of a plan for which an election
12 is made to apply the alternative standards described
13 in paragraph (3), the additional premium under sec-
14 tion 4006(a)(3)(E) shall be determined as if such
15 election had not been made.”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to plan years ending after Decem-
18 ber 31, 2017.

19 **SEC. 9708. COST OF LIVING ADJUSTMENT FREEZE.**

20 (a) IN GENERAL.—Subsection (d) of section 415 of
21 the Internal Revenue Code of 1986 is amended by adding
22 at the end the following new paragraph:

23 “(5) FREEZE ON COST OF LIVING ADJUST-
24 MENTS.—

1 “(A) IN GENERAL.—Except as provided in
2 subparagraph (B), in the case of calendar years
3 beginning after December 31, 2030—

4 “(i) no adjustment shall be made
5 under paragraph (1), and

6 “(ii) the dollar amounts as adjusted
7 under such paragraph for calendar year
8 2030 shall apply.

9 “(B) EXCEPTION.—Subparagraph (A)
10 shall not apply in the case of a plan maintained
11 pursuant to 1 or more collective bargaining
12 agreements.”.

13 (b) COMPENSATION LIMIT.—Paragraph (17) of sec-
14 tion 401(a) of the Internal Revenue Code of 1986 is
15 amended by adding at the end the following new subpara-
16 graph:

17 “(C) FREEZE ON COST OF LIVING ADJUST-
18 MENTS.—

19 “(i) IN GENERAL.—Except as pro-
20 vided in clause (ii), in the case of calendar
21 years beginning after December 31,
22 2030—

23 “(I) no adjustment shall be made
24 under subparagraph (B), and

1 “(II) the dollar amount as ad-
2 justed under such subparagraph for
3 calendar year 2030 shall apply.

4 “(ii) EXCEPTION.—Clause (i) shall
5 not apply in the case of a plan maintained
6 pursuant to 1 or more collective bargaining
7 agreements.”.

8 (c) CONFORMING AMENDMENTS.—

9 (1) Section 45A(c)(3) of the Internal Revenue
10 Code of 1986 is amended by striking “415(d)” and
11 inserting “415(d) (without regard to paragraph (5)
12 thereof)”.

13 (2) Section 402(g)(4) of such Code is amended
14 by striking “415(d)” and inserting “415(d) (without
15 regard to paragraph (5) thereof)”.

16 (3) Section 408(p)(2)(E)(ii) of such Code is
17 amended by striking “415(d)” and inserting “415(d)
18 (without regard to paragraph (5) thereof)”.

19 (4) Section 409(o)(2) of such Code is amended
20 by striking “415(d)” and inserting “415(d) (without
21 regard to paragraph (5) thereof)”.

22 (5) Section 416(i)(1)(A) of such Code is
23 amended by striking “415(d)” and inserting “415(d)
24 (without regard to paragraph (5) thereof)”.

1 (6) Section 457(e)(11)(B)(iii) of such Code is
2 amended by striking “415(d)” and inserting “415(d)
3 (without regard to paragraph (5) thereof)”.

4 (7) Section 457(e)(15)(B) of such Code is
5 amended by striking “415(d)” and inserting “415(d)
6 (without regard to paragraph (5) thereof)”.

7 (8) Section 664(g)(7)(B) of such Code is
8 amended by striking “415(d)” and inserting “415(d)
9 (without regard to paragraph (5) thereof)”.

10 **Subtitle I—Child Care for Workers**

11 **SEC. 9801. CHILD CARE ASSISTANCE.**

12 (a) APPROPRIATION.—

13 (1) IN GENERAL.—Section 418(a)(3) of the So-
14 cial Security Act (42 U.S.C. 618(a)(3)) is amended
15 to read as follows:

16 “(3) APPROPRIATION.—For grants under this
17 section, there are appropriated \$3,550,000,000 for
18 each fiscal year, of which—

19 “(A) \$3,375,000,000 shall be available for
20 grants to States;

21 “(B) \$100,000,000 shall be available for
22 grants to Indian tribes and tribal organizations;
23 and

24 “(C) \$75,000,000 shall be available for
25 grants to territories.”.

1 (2) CONFORMING AMENDMENT.—Section
2 418(a)(2)(A) of such Act (42 U.S.C. 618(a)(2)(A))
3 is amended by striking “paragraph (3), and remain-
4 ing after the reservation described in paragraph (4)
5 and” and inserting “paragraph (3)(A),”.

6 (b) SUSPENSION OF STATE MATCH REQUIREMENT
7 IN FISCAL YEARS 2021 AND 2022.—With respect to the
8 amounts made available by section 418(a)(3)(A) of the So-
9 cial Security Act for each of fiscal years 2021 and 2022,
10 section 418(a)(2)(C) of such Act shall be applied and ad-
11 ministered with respect to any State that is entitled to
12 receive the entire amount that would be allotted to the
13 State under section 418(a)(2)(B) of such Act for the fiscal
14 year in the absence of this section, as if the Federal med-
15 ical assistance percentage for the State for the fiscal year
16 were 100 percent.

17 (c) FUNDING FOR THE TERRITORIES.—Section
18 418(a)(4) of such Act (42 U.S.C. 618(a)(4)) is amended
19 to read as follows:

20 “(4) TERRITORIES.—

21 “(A) GRANTS.—The Secretary shall use
22 the amounts made available by paragraph
23 (3)(C) to make grants to the territories under
24 this paragraph.

1 “(B) ALLOTMENTS.—The amount de-
2 scribed in subparagraph (A) shall be allotted
3 among the territories in proportion to their re-
4 spective needs.

5 “(C) REDISTRIBUTION.—The 1st sentence
6 of clause (i) and clause (ii) of paragraph (2)(D)
7 shall apply with respect to the amounts allotted
8 to the territories under this paragraph, except
9 that the 2nd sentence of paragraph (2)(D) shall
10 not apply and the amounts allotted to the terri-
11 tories that are available for redistribution for a
12 fiscal year shall be redistributed to each terri-
13 tory that applies for the additional amounts, to
14 the extent that the Secretary determines that
15 the territory will be able to use the additional
16 amounts to provide child care assistance, in an
17 amount that bears the same ratio to the
18 amount so available for redistribution as the
19 amount allotted to the territory for the fiscal
20 year bears to the total amount allotted to all
21 the territories receiving redistributed funds
22 under this paragraph for the fiscal year.

23 “(D) INAPPLICABILITY OF PAYMENT LIM-
24 TATION.— Section 1108(a) shall not apply with

1 respect to any amount paid under this para-
2 graph.

3 “(E) TERRITORY.—In this paragraph, the
4 term ‘territory’ means the Commonwealth of
5 Puerto Rico, the United States Virgin Islands,
6 Guam, American Samoa, and the Common-
7 wealth of the Northern Mariana Islands.”.

8 **Subtitle J—Medicaid**

9 **SEC. 9811. MANDATORY COVERAGE OF COVID-19 VACCINES** 10 **AND ADMINISTRATION AND TREATMENT** 11 **UNDER MEDICAID.**

12 (a) COVERAGE.—

13 (1) IN GENERAL.—Section 1905(a)(4) of the
14 Social Security Act (42 U.S.C. 1396d(a)(4)) is
15 amended—

16 (A) by striking “and (D)” and inserting
17 “(D)”; and

18 (B) by striking the semicolon at the end
19 and inserting “; (E) during the period begin-
20 ning on the date of the enactment of the Amer-
21 ican Rescue Plan Act of 2021 and ending on
22 the last day of the first calendar quarter that
23 begins one year after the last day of the emer-
24 gency period described in section
25 1135(g)(1)(B), a COVID-19 vaccine and ad-

1 ministration of the vaccine; and (F) during the
2 period beginning on the date of the enactment
3 of the American Rescue Plan Act of 2021 and
4 ending on the last day of the first calendar
5 quarter that begins one year after the last day
6 of the emergency period described in section
7 1135(g)(1)(B), testing and treatments for
8 COVID-19, including specialized equipment and
9 therapies (including preventive therapies), and,
10 without regard to the requirements of section
11 1902(a)(10)(B) (relating to comparability), in
12 the case of an individual who is diagnosed with
13 or presumed to have COVID–19, during the pe-
14 riod such individual has (or is presumed to
15 have) COVID–19, the treatment of a condition
16 that may seriously complicate the treatment of
17 COVID–19, if otherwise covered under the
18 State plan (or waiver of such plan);”.

19 (2) MAKING COVID–19 VACCINE AVAILABLE TO
20 ADDITIONAL ELIGIBILITY GROUPS AND TREATMENT
21 AVAILABLE TO CERTAIN UNINSURED.—Section
22 1902(a)(10) of such Act (42 U.S.C. 1396a(a)(10))
23 is amended in the matter following subparagraph
24 (G)—

1 (A) by striking “and to other conditions
2 which may complicate pregnancy, (VIII)” and
3 inserting “, medical assistance for services re-
4 lated to other conditions which may complicate
5 pregnancy, and medical assistance for vaccines
6 described in section 1905(a)(4)(E) and the ad-
7 ministration of such vaccines during the period
8 described in such section, (VIII)”;

9 (B) by inserting “and medical assistance
10 for vaccines described in section 1905(a)(4)(E)
11 and the administration of such vaccines during
12 the period described in such section” after “(de-
13 scribed in subsection (z)(2))”;

14 (C) by striking “cancer (XV)” and insert-
15 ing “cancer, (XV)”;

16 (D) by inserting “and medical assistance
17 for vaccines described in section 1905(a)(4)(E)
18 and the administration of such vaccines during
19 the period described in such section” after “de-
20 scribed in subsection (k)(1)”;

21 (E) by inserting “and medical assistance
22 for vaccines described in section 1905(a)(4)(E)
23 and the administration of such vaccines during
24 the period described in such section” after
25 “family planning setting”;

1 (F) by striking “and (XVIII)” and insert-
2 ing “(XVIII)”;

3 (G) by striking “and any visit described in
4 section 1916(a)(2)(G) that is furnished during
5 any such portion” and inserting “, any service
6 described in section 1916(a)(2)(G) that is fur-
7 nished during any such portion, any vaccine de-
8 scribed in section 1905(a)(4)(E) (and the ad-
9 ministration of such vaccine) that is furnished
10 during any such portion, and testing and treat-
11 ments for COVID-19, including specialized
12 equipment and therapies (including preventive
13 therapies), and, in the case of an individual who
14 is diagnosed with or presumed to have COVID-
15 19, during the period such individual has (or is
16 presumed to have) COVID-19, the treatment of
17 a condition that may seriously complicate the
18 treatment of COVID-19, if otherwise covered
19 under the State plan (or waiver of such plan)”;
20 and

21 (H) by striking the semicolon at the end
22 and inserting “, and (XIX) medical assistance
23 shall be made available during the period de-
24 scribed in section 1905(a)(4)(E) for vaccines
25 described in such section and the administra-

1 tion of such vaccines, for any individual who is
2 eligible for and receiving medical assistance
3 under the State plan or under a waiver of such
4 plan (other than an individual who is eligible
5 for medical assistance consisting only of pay-
6 ment of premiums pursuant to subparagraph
7 (E) or (F) or section 1933), notwithstanding
8 any provision of this title or waiver under sec-
9 tion 1115 impacting such individual’s eligibility
10 for medical assistance under such plan or waiv-
11 er to coverage for a limited type of benefits and
12 services that would not otherwise include cov-
13 erage of a COVID–19 vaccine and its adminis-
14 tration;”.

15 (3) PROHIBITION OF COST SHARING.—

16 (A) IN GENERAL.—Subsections (a)(2) and
17 (b)(2) of section 1916 of the Social Security
18 Act (42 U.S.C. 1396o) are each amended—

19 (i) in subparagraph (F), by striking
20 “or” at the end;

21 (ii) in subparagraph (G), by striking
22 “; and”; and

23 (iii) by adding at the end the fol-
24 lowing subparagraphs:

1 “(H) during the period beginning on the
2 date of the enactment of this subparagraph and
3 ending on the last day of the first calendar
4 quarter that begins one year after the last day
5 of the emergency period described in section
6 1135(g)(1)(B), a COVID–19 vaccine and the
7 administration of such vaccine (for any indi-
8 vidual eligible for medical assistance for such
9 vaccine (and administration)); or

10 “(I) during the period beginning on the
11 date of the enactment of this subparagraph and
12 ending on the last day of the first calendar
13 quarter that begins one year after the last day
14 of the emergency period described in section
15 1135(g)(1)(B), testing and treatments for
16 COVID-19, including specialized equipment and
17 therapies (including preventive therapies), and,
18 in the case of an individual who is diagnosed
19 with or presumed to have COVID–19, during
20 the period during which such individual has (or
21 is presumed to have) COVID–19, the treatment
22 of a condition that may seriously complicate the
23 treatment of COVID–19, if otherwise covered
24 under the State plan (or waiver of such plan);
25 and”.

1 (B) APPLICATION TO ALTERNATIVE COST
2 SHARING.—Section 1916A(b)(3)(B) of the So-
3 cial Security Act (42 U.S.C. 1396o–1(b)(3)(B))
4 is amended—

5 (i) in clause (xi), by striking “any
6 visit” and inserting “any service”; and

7 (ii) by adding at the end the following
8 clauses:

9 “(xii) During the period beginning on
10 the date of the enactment of this clause
11 and ending on the last day of the first cal-
12 endar quarter that begins one year after
13 the last day of the emergency period de-
14 scribed in section 1135(g)(1)(B), a
15 COVID–19 vaccine and the administration
16 of such vaccine (for any individual eligible
17 for medical assistance for such vaccine
18 (and administration)).

19 “(xiii) During the period beginning on
20 the date of the enactment of this clause
21 and ending on the last day of the first cal-
22 endar quarter that begins one year after
23 the last day of the emergency period de-
24 scribed in section 1135(g)(1)(B), testing
25 and treatments for COVID-19, including

1 specialized equipment and therapies (in-
2 cluding preventive therapies), and, in the
3 case of an individual who is diagnosed with
4 or presumed to have COVID–19, during
5 the period during which such individual
6 has (or is presumed to have) COVID–19,
7 the treatment of a condition that may seri-
8 ously complicate the treatment of COVID–
9 19, if otherwise covered under the State
10 plan (or waiver of such plan).”.

11 (4) INCLUSION IN THE MEDICAID DRUG RE-
12 BATE PROGRAM OF COVERED OUTPATIENT DRUGS
13 USED FOR COVID–19 TREATMENT.—

14 (A) IN GENERAL.—The requirements of
15 section 1927 of the Social Security Act (42
16 U.S.C. 1396r–8) shall apply to any drug or bio-
17 logical product to which subparagraph (F) of
18 section 1905(a)(4) of such Act, as added by
19 paragraph (1), applies or to which the sub-
20 clause (XVIII) in the matter following subpara-
21 graph (G) of section 1902(a)(10) of such Act,
22 as added by paragraph (2), applies that is—

23 (i) furnished as medical assistance in
24 accordance with section 1902(a)(10)(A) of
25 such Act and such subparagraph (F) or

1 subclause (XVIII) and section
2 1902(a)(10)(A) of such Act, as applicable,
3 for the treatment, or prevention, of
4 COVID-19, as described in such subpara-
5 graph or subclause, respectively; and

6 (ii) a covered outpatient drug (as de-
7 fined in section 1927(k) of such Act, ex-
8 cept that, in applying paragraph (2)(A) of
9 such section to a drug to which such sub-
10 paragraph (F) or such subclause (XVIII)
11 applies, such drug shall be deemed a pre-
12 scribed drug for purposes of section
13 1905(a)(12) of such Act).

14 (B) CONFORMING AMENDMENT.—Section
15 1927(d)(7) of the Social Security Act (42
16 U.S.C. 1396r–8(d)(7)) is amended by adding at
17 the end the following new subparagraph:

18 “(E) Drugs and biological products to
19 which section 1905(a)(4)(F) and subclause
20 (XVIII) in the matter following subparagraph
21 (G) of section 1902(a)(10) apply that are fur-
22 nished as medical assistance in accordance with
23 such section or clause, respectively, for the
24 treatment or prevention, of COVID–19, as de-

1 scribed in such subparagraph or subclause, re-
2 spectively, and section 1902(a)(10)(A).”.

3 (5) ALTERNATIVE BENEFIT PLANS.—Section
4 1937(b) of the Social Security Act (42 U.S.C.
5 1396u–7(b)) is amended by adding at the end the
6 following new paragraph:

7 “(8) COVID–19 VACCINES, TESTING, AND
8 TREATMENT.—Notwithstanding the previous provi-
9 sions of this section, a State may not provide for
10 medical assistance through enrollment of an indi-
11 vidual with benchmark coverage or benchmark-equiv-
12 alent coverage under this section unless, during the
13 period beginning on the date of the enactment of the
14 American Rescue Plan Act of 2021 and ending on
15 the last day of the first calendar quarter that begins
16 one year after the last day of the emergency period
17 described in section 1135(g)(1)(B), such coverage
18 includes (and does not impose any deduction, cost
19 sharing, or similar charge for)—

20 “(A) COVID–19 vaccines and administra-
21 tion of the vaccines; and

22 “(B) testing and treatments for COVID-
23 19, including specialized equipment and thera-
24 pies (including preventive therapies), and, in
25 the case of such an individual who is diagnosed

1 with or presumed to have COVID–19, during
2 the period such individual has (or is presumed
3 to have) COVID–19, the treatment of a condi-
4 tion that may seriously complicate the treat-
5 ment of COVID–19, if otherwise covered under
6 the State plan (or waiver of such plan).”.

7 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS
8 FOR COVERAGE AND ADMINISTRATION OF COVID–19
9 VACCINES.—Section 1905 of the Social Security Act (42
10 U.S.C. 1396d) is amended—

11 (1) in subsection (b), by striking “and (ff)” and
12 inserting “(ff), and (hh)”;

13 (2) in subsection (ff), in the matter preceding
14 paragraph (1), by inserting “, subject to subsection
15 (hh)” after “or (z)(2)” and

16 (3) by adding at the end the following new sub-
17 section:

18 “(hh) TEMPORARY INCREASED FMAP FOR MEDICAL
19 ASSISTANCE FOR COVERAGE AND ADMINISTRATION OF
20 COVID–19 VACCINES.—

21 “(1) IN GENERAL.—Notwithstanding any other
22 provision of this title, during the period described in
23 paragraph (2), the Federal medical assistance per-
24 centage for a State, with respect to amounts ex-
25 pended by the State for medical assistance for a vac-

1 cine described in subsection (a)(4)(E) (and the ad-
2 ministration of such a vaccine), shall be equal to 100
3 percent.

4 “(2) PERIOD DESCRIBED.—The period de-
5 scribed in this paragraph is the period that—

6 “(A) begins on the first day of the first
7 quarter beginning after the date of the enact-
8 ment of this subsection; and

9 “(B) ends on the last day of the first quar-
10 ter that begins one year after the last day of
11 the emergency period described in section
12 1135(g)(1)(B).

13 “(3) EXCLUSION OF EXPENDITURES FROM TER-
14 RITORIAL CAPS.—Any payment made to a territory
15 for expenditures for medical assistance under sub-
16 section (a)(4)(E) that are subject to the Federal
17 medical assistance percentage specified under para-
18 graph (1) shall not be taken into account for pur-
19 poses of applying payment limits under subsections
20 (f) and (g) of section 1108.”.

1 **SEC. 9812. MODIFICATIONS TO CERTAIN COVERAGE UNDER**
2 **MEDICAID FOR PREGNANT AND**
3 **POSTPARTUM WOMEN.**

4 (a) STATE OPTION.—Section 1902(e) of the Social
5 Security Act (42 U.S.C. 1396a(e)) is amended by adding
6 at the end the following new paragraph:

7 “(16) EXTENDING CERTAIN COVERAGE FOR
8 PREGNANT AND POSTPARTUM WOMEN.—

9 “(A) IN GENERAL.—At the option of the
10 State, the State plan (or waiver of such State
11 plan) may provide, that an individual who,
12 while pregnant, is eligible for and has received
13 medical assistance under the State plan ap-
14 proved under this title (or a waiver of such
15 plan) (including during a period of retroactive
16 eligibility under subsection (a)(34)) shall, in ad-
17 dition to remaining eligible under paragraph (5)
18 for all pregnancy-related and postpartum med-
19 ical assistance available under the State plan
20 (or waiver) through the last day of the month
21 in which the 60-day period (beginning on the
22 last day of her pregnancy) ends, remain eligible
23 under the State plan (or waiver) for medical as-
24 sistance for the period beginning on the first
25 day occurring after the end of such 60-day pe-
26 riod and ending on the last day of the month

1 in which the 12-month period (beginning on the
2 last day of her pregnancy) ends.

3 “(B) FULL BENEFITS DURING PREGNANCY
4 AND THROUGHOUT THE 12-MONTH
5 POSTPARTUM PERIOD.—The medical assistance
6 provided for a pregnant or postpartum indi-
7 vidual by a State making an election under this
8 paragraph, without regard to the basis on which
9 the individual is eligible for medical assistance
10 under the State plan (or waiver), shall—

11 “(i) include all items and services cov-
12 ered under the State plan (or waiver) that
13 are not less in amount, duration, or scope,
14 or are determined by the Secretary to be
15 substantially equivalent, to the medical as-
16 sistance available for an individual de-
17 scribed in subsection (a)(10)(A)(i); and

18 “(ii) be provided for the individual
19 while pregnant and during the 12-month
20 period that begins on the last day of the
21 individual’s pregnancy and ends on the last
22 day of the month in which such 12-month
23 period ends.

24 “(C) COVERAGE UNDER CHIP.—A State
25 making an election under this paragraph that

1 covers under title XXI child health assistance
 2 for targeted low-income children who are preg-
 3 nant or targeted low-income pregnant women,
 4 as applicable, shall also make the election under
 5 section 2107(e)(1)(J) of such title.”.

6 (b) EFFECTIVE DATE.—The amendment made by
 7 subsection (a) shall apply with respect to State elections
 8 made under paragraph (16) of section 1902(e) of the So-
 9 cial Security Act (42 U.S.C. 1396a(e)), as added by sub-
 10 section (a), during the 7-year period beginning on the 1st
 11 day of the 1st fiscal year quarter that begins one year
 12 after the date of the enactment of this Act.

13 **SEC. 9813. STATE OPTION TO PROVIDE QUALIFYING COM-**
 14 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
 15 **TION SERVICES.**

16 Title XIX of the Social Security Act is amended by
 17 adding after section 1946 (42 U.S.C. 1396w-5) the fol-
 18 lowing new section:

19 **“SEC. 1947. STATE OPTION TO PROVIDE QUALIFYING COM-**
 20 **MUNITY-BASED MOBILE CRISIS INTERVEN-**
 21 **TION SERVICES.**

22 “(a) IN GENERAL.—Notwithstanding section
 23 1902(a)(1) (relating to Statewideness), section
 24 1902(a)(10)(B) (relating to comparability), section
 25 1902(a)(23)(A) (relating to freedom of choice of pro-

1 viders), or section 1902(a)(27) (relating to provider agree-
2 ments), a State may, during the 5-year period beginning
3 on the first day of the first fiscal year quarter that begins
4 on or after the date that is 1 year after the date of the
5 enactment of this section, provide medical assistance for
6 qualifying community-based mobile crisis intervention
7 services.

8 “(b) QUALIFYING COMMUNITY-BASED MOBILE CRI-
9 SIS INTERVENTION SERVICES DEFINED.—For purposes
10 of this section, the term ‘qualifying community-based mo-
11 bile crisis intervention services’ means, with respect to a
12 State, items and services for which medical assistance is
13 available under the State plan under this title or a waiver
14 of such plan, that are—

15 “(1) furnished to an individual otherwise eligi-
16 ble for medical assistance under the State plan (or
17 waiver of such plan) who is—

18 “(A) outside of a hospital or other facility
19 setting; and

20 “(B) experiencing a mental health or sub-
21 stance use disorder crisis;

22 “(2) furnished by a multidisciplinary mobile cri-
23 sis team—

24 “(A) that includes at least 1 behavioral
25 health care professional who is capable of con-

1 ducting an assessment of the individual, in ac-
2 cordance with the professional’s permitted scope
3 of practice under State law, and other profes-
4 sionals or paraprofessionals with appropriate
5 expertise in behavioral health or mental health
6 crisis response, including nurses, social workers,
7 peer support specialists, and others, as des-
8 ignated by the State through a State plan
9 amendment (or waiver of such plan);

10 “(B) whose members are trained in trau-
11 ma-informed care, de-escalation strategies, and
12 harm reduction;

13 “(C) that is able to respond in a timely
14 manner and, where appropriate, provide—

15 “(i) screening and assessment;

16 “(ii) stabilization and de-escalation;

17 and

18 “(iii) coordination with, and referrals
19 to, health, social, and other services and
20 supports as needed, and health services as
21 needed;

22 “(D) that maintains relationships with rel-
23 evant community partners, including medical
24 and behavioral health providers, primary care
25 providers, community health centers, crisis res-

1 pite centers, and managed care organizations (if
2 applicable); and

3 “(E) that maintains the privacy and con-
4 fidentiality of patient information consistent
5 with Federal and State requirements; and

6 “(3) available 24 hours per day, every day of
7 the year.

8 “(c) PAYMENTS.—Notwithstanding section 1905(b)
9 or 1905(ff) and subject to subsections (y) and (z) of sec-
10 tion 1905, during each of the first 12 fiscal quarters oc-
11 curring during the period described in subsection (a) that
12 a State meets the requirements described in subsection
13 (d), the Federal medical assistance percentage applicable
14 to amounts expended by the State for medical assistance
15 for qualifying community-based mobile crisis intervention
16 services furnished during such quarter shall be equal to
17 85 percent. In no case shall the application of the previous
18 sentence result in the Federal medical assistance percent-
19 age applicable to amounts expended by a State for medical
20 assistance for such qualifying community-based mobile cri-
21 sis intervention services furnished during a quarter being
22 less than the Federal medical assistance percentage that
23 would apply to such amounts expended by the State for
24 such services furnished during such quarter without appli-
25 cation of the previous sentence.

1 “(d) REQUIREMENTS.—The requirements described
2 in this subsection are the following:

3 “(1) The State demonstrates, to the satisfaction
4 of the Secretary that it will be able to support the
5 provision of qualifying community-based mobile cri-
6 sis intervention services that meet the conditions
7 specified in subsection (b).

8 “(2) The State provides assurances satisfactory
9 to the Secretary that—

10 “(A) any additional Federal funds received
11 by the State for qualifying community-based
12 mobile crisis intervention services provided
13 under this section that are attributable to the
14 increased Federal medical assistance percentage
15 under subsection (c) will be used to supplement,
16 and not supplant, the level of State funds ex-
17 pended for such services for the fiscal year pre-
18 ceding the first fiscal quarter occurring during
19 the period described in subsection (a);

20 “(B) if the State made qualifying commu-
21 nity-based mobile crisis intervention services
22 available in a region of the State in such fiscal
23 year, the State will continue to make such serv-
24 ices available in such region under this section
25 during each month occurring during the period

1 described in subsection (a) for which the Fed-
2 eral medical assistance percentage under sub-
3 section (c) is applicable with respect to the
4 State.

5 “(e) FUNDING FOR STATE PLANNING GRANTS.—
6 There is appropriated, out of any funds in the Treasury
7 not otherwise appropriated, \$15,000,000 to the Secretary
8 for purposes of implementing, administering, and making
9 planning grants to States as soon as practicable for pur-
10 poses of developing a State plan amendment or section
11 1115, 1915(b), or 1915(c) waiver request (or an amend-
12 ment to such a waiver) to provide qualifying community-
13 based mobile crisis intervention services under this section,
14 to remain available until expended.”

15 **SEC. 9814. TEMPORARY INCREASE IN FMAP FOR MEDICAL**
16 **ASSISTANCE UNDER STATE MEDICAID PLANS**
17 **WHICH BEGIN TO EXPEND AMOUNTS FOR**
18 **CERTAIN MANDATORY INDIVIDUALS.**

19 Section 1905 of the Social Security Act (42 U.S.C.
20 1396d), as amended by section 9811 of this subtitle, is
21 further amended—

22 (1) in subsection (b), in the first sentence, by
23 striking “and (hh)” and inserting “(hh), and (ii)”;

1 (2) in subsection (ff), by striking “subject to
2 subsection (hh)” and inserting “subject to sub-
3 sections (hh) and (ii)”; and

4 (3) by adding at the end the following new sub-
5 section:

6 “(ii) TEMPORARY INCREASE IN FMAP FOR MEDICAL
7 ASSISTANCE UNDER STATE MEDICAID PLANS WHICH
8 BEGIN TO EXPEND AMOUNTS FOR CERTAIN MANDATORY
9 INDIVIDUALS.—

10 “(1) IN GENERAL.—For each quarter occurring
11 during the 8-quarter period beginning with the first
12 calendar quarter during which a qualifying State (as
13 defined in paragraph (3)) expends amounts for all
14 individuals described in section
15 1902(a)(10)(A)(i)(VIII) under the State plan (or
16 waiver of such plan), the Federal medical assistance
17 percentage determined under subsection (b) for such
18 State shall, after application of any increase, if ap-
19 plicable, under section 6008 of the Families First
20 Coronavirus Response Act, be increased by 5 per-
21 centage points, except for any quarter (and each
22 subsequent quarter) during such period during
23 which the State ceases to provide medical assistance
24 to any such individual under the State plan (or
25 waiver of such plan).

1 “(2) SPECIAL APPLICATION RULES.—Any in-
2 crease described in paragraph (1) (or payment made
3 for expenditures on medical assistance that are sub-
4 ject to such increase)—

5 “(A) shall not apply with respect to dis-
6 proportionate share hospital payments described
7 in section 1923;

8 “(B) shall not be taken into account in cal-
9 culating the enhanced FMAP of a State under
10 section 2105;

11 “(C) shall not be taken into account for
12 purposes of part A, D, or E of title IV; and

13 “(D) shall not be taken into account for
14 purposes of applying payment limits under sub-
15 sections (f) and (g) of section 1108.

16 “(3) DEFINITION.—For purposes of this sub-
17 section, the term ‘qualifying State’ means a State
18 which has not expended amounts for all individuals
19 described in section 1902(a)(10)(A)(i)(VIII) before
20 the date of the enactment of this subsection.”.

1 **SEC. 9815. EXTENSION OF 100 PERCENT FEDERAL MEDICAL**
2 **ASSISTANCE PERCENTAGE TO URBAN INDIAN**
3 **HEALTH ORGANIZATIONS AND NATIVE HA-**
4 **WAIIAN HEALTH CARE SYSTEMS.**

5 Section 1905(b) of the Social Security Act (42 U.S.C.
6 1396d(b)) is amended by inserting after “(as defined in
7 section 4 of the Indian Health Care Improvement Act)”
8 the following: “; for the 8 fiscal year quarters beginning
9 with the first fiscal year quarter beginning after the date
10 of the enactment of the American Rescue Plan Act of
11 2021, the Federal medical assistance percentage shall also
12 be 100 per centum with respect to amounts expended as
13 medical assistance for services which are received through
14 an Urban Indian organization (as defined in paragraph
15 (29) of section 4 of the Indian Health Care Improvement
16 Act) that has a grant or contract with the Indian Health
17 Service under title V of such Act; and, for such 8 fiscal
18 year quarters, the Federal medical assistance percentage
19 shall also be 100 per centum with respect to amounts ex-
20 pended as medical assistance for services which are re-
21 ceived through a Native Hawaiian Health Center (as de-
22 fined in section 12(4) of the Native Hawaiian Health Care
23 Improvement Act) or a qualified entity (as defined in sec-
24 tion 6(b) of such Act) that has a grant or contract with
25 the Papa Ola Lokahi under section 8 of such Act”.

1 **SEC. 9816. SUNSET OF LIMIT ON MAXIMUM REBATE**
2 **AMOUNT FOR SINGLE SOURCE DRUGS AND**
3 **INNOVATOR MULTIPLE SOURCE DRUGS.**

4 Section 1927(c)(2)(D) of the Social Security Act (42
5 U.S.C. 1396r-8(c)(2)(D)) is amended by inserting after
6 “December 31, 2009,” the following: “and before January
7 1, 2023,”.

8 **SEC. 9817. ADDITIONAL SUPPORT FOR MEDICAID HOME**
9 **AND COMMUNITY-BASED SERVICES DURING**
10 **THE COVID-19 EMERGENCY.**

11 (a) INCREASED FMAP.—

12 (1) IN GENERAL.—Notwithstanding section
13 1905(b) of the Social Security Act (42 U.S.C.
14 1396d(b)) or section 1905(ff), in the case of a State
15 that meets the HCBS program requirements under
16 subsection (b), the Federal medical assistance per-
17 centage determined for the State under section
18 1905(b) of such Act (or, if applicable, under section
19 1905(ff)) and, if applicable, increased under sub-
20 section (y), (z), (aa), or (ii) of section 1905 of such
21 Act (42 U.S.C. 1396d), section 1915(k) of such Act
22 (42 U.S.C. 1396n(k)), or section 6008(a) of the
23 Families First Coronavirus Response Act (Public
24 Law 116-127), shall be increased by 7.35 percent-
25 age points with respect to expenditures of the State
26 under the State Medicaid program for home and

1 community-based services (as defined in paragraph
2 (2)(B)) that are provided during the HCBS program
3 improvement period (as defined in paragraph
4 (2)(A)). In no case may the application of the pre-
5 vious sentence result in the Federal medical assist-
6 ance percentage determined for a State being more
7 than 95 percent with respect to such expenditures.
8 Any payment made to Puerto Rico, the Virgin Is-
9 lands, Guam, the Northern Mariana Islands, or
10 American Samoa for expenditures on medical assist-
11 ance that are subject to the Federal medical assist-
12 ance percentage increase specified under the first
13 sentence of this paragraph shall not be taken into
14 account for purposes of applying payment limits
15 under subsections (f) and (g) of section 1108 of the
16 Social Security Act (42 U.S.C. 1308).

17 (2) DEFINITIONS.—In this section:

18 (A) HCBS PROGRAM IMPROVEMENT PE-
19 RIOD.—The term “HCBS program improve-
20 ment period” means, with respect to a State,
21 the period—

22 (i) beginning on April 1, 2021; and

23 (ii) ending on March 31, 2022.

1 (B) HOME AND COMMUNITY-BASED SERV-
2 ICES.—The term “home and community-based
3 services” means any of the following:

4 (i) Home health care services author-
5 ized under paragraph (7) of section
6 1905(a) of the Social Security Act (42
7 U.S.C. 1396d(a)).

8 (ii) Personal care services authorized
9 under paragraph (24) of such section.

10 (iii) PACE services authorized under
11 paragraph (26) of such section.

12 (iv) Home and community-based serv-
13 ices authorized under subsections (b), (c),
14 (i), (j), and (k) of section 1915 of such Act
15 (42 U.S.C. 1396n), such services author-
16 ized under a waiver under section 1115 of
17 such Act (42 U.S.C. 1315), and such serv-
18 ices through coverage authorized under
19 section 1937 of such Act (42 U.S.C.
20 1396u–7).

21 (v) Case management services author-
22 ized under section 1905(a)(19) of the So-
23 cial Security Act (42 U.S.C. 1396d(a)(19))
24 and section 1915(g) of such Act (42
25 U.S.C. 1396n(g)).

1 (vi) Rehabilitative services, including
2 those related to behavioral health, de-
3 scribed in section 1905(a)(13) of such Act
4 (42 U.S.C. 1396d(a)(13)).

5 (vii) Such other services specified by
6 the Secretary of Health and Human Serv-
7 ices.

8 (C) ELIGIBLE INDIVIDUAL.—The term “el-
9 igible individual” means an individual who is el-
10 igible for and enrolled for medical assistance
11 under a State Medicaid program and includes
12 an individual who becomes eligible for medical
13 assistance under a State Medicaid program
14 when removed from a waiting list.

15 (D) MEDICAID PROGRAM.—The term
16 “Medicaid program” means, with respect to a
17 State, the State program under title XIX of the
18 Social Security Act (42 U.S.C. 1396 et seq.)
19 (including any waiver or demonstration under
20 such title or under section 1115 of such Act (42
21 U.S.C. 1315) relating to such title).

22 (E) STATE.—The term “State” has the
23 meaning given such term for purposes of title
24 XIX of the Social Security Act (42 U.S.C. 1396
25 et seq.).

1 (b) STATE REQUIREMENTS FOR FMAP INCREASE.—
2 As conditions for receipt of the increase under subsection
3 (a) to the Federal medical assistance percentage deter-
4 mined for a State, the State shall meet each of the fol-
5 lowing requirements (referred to in subsection (a) as the
6 HCBS program requirements):

7 (1) SUPPLEMENT, NOT SUPPLANT.—The State
8 shall use the Federal funds attributable to the in-
9 crease under subsection (a) to supplement, and not
10 supplant, the level of State funds expended for home
11 and community-based services for eligible individuals
12 through programs in effect as of April 1, 2021.

13 (2) REQUIRED IMPLEMENTATION OF CERTAIN
14 ACTIVITIES.—The State shall implement, or supple-
15 ment the implementation of, one or more activities
16 to enhance, expand, or strengthen home and commu-
17 nity-based services under the State Medicaid pro-
18 gram.

19 **SEC. 9818. FUNDING FOR STATE STRIKE TEAMS FOR RESI-**
20 **DENT AND EMPLOYEE SAFETY IN NURSING**
21 **FACILITIES.**

22 Section 1919 of the Social Security Act (42 U.S.C.
23 1396r) is amended by adding at the end the following new
24 subsection:

1 “(k) FUNDING FOR STATE STRIKE TEAMS.—In addi-
2 tion to amounts otherwise available, there is appropriated
3 to the Secretary, out of any monies in the Treasury not
4 otherwise appropriated, \$250,000,000, to remain available
5 until expended, for purposes of allocating such amount
6 among the States (including the District of Columbia and
7 each territory of the United States) for such a State to
8 establish and implement a strike team that will be de-
9 ployed to a nursing facility in the State with diagnosed
10 or suspected cases of COVID–19 among residents or staff
11 for the purposes of assisting with clinical care, infection
12 control, or staffing during the emergency period described
13 in section 1135(g)(1)(B) and the 1-year period imme-
14 diately following the end of such emergency period.”.

15 **SEC. 9819. SPECIAL RULE FOR THE PERIOD OF A DE-**
16 **CLARED PUBLIC HEALTH EMERGENCY RE-**
17 **LATED TO CORONAVIRUS.**

18 (a) IN GENERAL.—Section 1923(f)(3) of the Social
19 Security Act (42 U.S.C. 1396r-4(f)(3)) is amended—

20 (1) in subparagraph (A), by striking “subpara-
21 graph (E)” and inserting “subparagraphs (E) and
22 (F)” ; and

23 (2) by adding at the end the following new sub-
24 paragraph:

1 “(F) ALLOTMENTS DURING THE
2 CORONAVIRUS TEMPORARY MEDICAID FMAP IN-
3 CREASE.—

4 “(i) IN GENERAL.—Notwithstanding
5 any other provision of this subsection, for
6 any fiscal year for which the Federal med-
7 ical assistance percentage applicable to ex-
8 penditures under this section is increased
9 pursuant to section 6008 of the Families
10 First Coronavirus Response Act, the Sec-
11 retary shall recalculate the annual DSH al-
12 lotment, including the DSH allotment
13 specified under paragraph (6)(A)(vi), to
14 ensure that the total DSH payments (in-
15 cluding both Federal and State shares)
16 that a State may make related to a fiscal
17 year is equal to the total DSH payments
18 that the State could have made for such
19 fiscal year without such increase to the
20 Federal medical assistance percentage.

21 “(ii) NO APPLICATION TO ALLOT-
22 MENTS BEGINNING AFTER COVID-19 EMER-
23 GENCY PERIOD.—The DSH allotment for
24 any State for the first fiscal year beginning
25 after the end of the emergency period de-

1 scribed in section 1135(g)(1)(B) or any
2 succeeding fiscal year shall be determined
3 under this paragraph without regard to the
4 DSH allotments determined under clause
5 (i).”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 subsection (a) shall take effect and apply as if included
8 in the enactment of the Families First Coronavirus Re-
9 sponse Act (Public Law 116–127).

10 **Subtitle K—Children’s Health**
11 **Insurance Program**

12 **SEC. 9821. MANDATORY COVERAGE OF COVID-19 VACCINES**
13 **AND ADMINISTRATION AND TREATMENT**
14 **UNDER CHIP.**

15 (a) COVERAGE.—

16 (1) IN GENERAL.—Section 2103(c) of the So-
17 cial Security Act (42 U.S.C. 1397cc(e)) is amended
18 by adding at the end the following paragraph:

19 “(11) REQUIRED COVERAGE OF COVID-19 VAC-
20 CINES AND TREATMENT.—Regardless of the type of
21 coverage elected by a State under subsection (a), the
22 child health assistance provided for a targeted low-
23 income child, and, in the case of a State that elects
24 to provide pregnancy-related assistance pursuant to
25 section 2112, the pregnancy-related assistance pro-

1 vided for a targeted low-income pregnant woman (as
2 such terms are defined for purposes of such section),
3 shall include coverage, during the period beginning
4 on the date of the enactment of this paragraph and
5 ending on the last day of the first calendar quarter
6 that begins one year after the last day of the emer-
7 gency period described in section 1135(g)(1)(B),
8 of—

9 “(A) a COVID–19 vaccine (and the admin-
10 istration of the vaccine); and

11 “(B) testing and treatments for COVID-
12 19, including specialized equipment and thera-
13 pies (including preventive therapies), and, in
14 the case of an individual who is diagnosed with
15 or presumed to have COVID–19, during the pe-
16 riod during which such individual has (or is
17 presumed to have) COVID–19, the treatment of
18 a condition that may seriously complicate the
19 treatment of COVID–19, if otherwise covered
20 under the State child health plan (or waiver of
21 such plan).”.

22 (2) PROHIBITION OF COST SHARING.—Section
23 2103(e)(2) of the Social Security Act (42 U.S.C.
24 1397cc(e)(2)), as amended by section 6004(b)(3) of

1 the Families First Coronavirus Response Act, is
2 amended—

3 (A) in the paragraph header, by inserting
4 “A COVID–19 VACCINE, COVID–19 TREATMENT,”
5 before “OR PREGNANCY-RELATED ASSISTANCE”;
6 and

7 (B) by striking “visits described in section
8 1916(a)(2)(G), or” and inserting “services de-
9 scribed in section 1916(a)(2)(G), vaccines de-
10 scribed in section 1916(a)(2)(H) administered
11 during the period described in such section (and
12 the administration of such vaccines), testing or
13 treatments described in section 1916(a)(2)(I)
14 furnished during the period described in such
15 section, or”.

16 (b) TEMPORARY INCREASE IN FEDERAL PAYMENTS
17 FOR COVERAGE AND ADMINISTRATION OF COVID–19
18 VACCINES.—Section 2105(c) of the Social Security Act
19 (42 U.S.C. 1397ee(c)) is amended by adding at the end
20 the following new paragraph:

21 “(12) TEMPORARY ENHANCED PAYMENT FOR
22 COVERAGE AND ADMINISTRATION OF COVID–19 VAC-
23 CINES.—During the period described in section
24 1905(hh)(2), notwithstanding subsection (b), the en-
25 hanced FMAP for a State, with respect to payments

1 under subsection (a) for expenditures under the
2 State child health plan (or a waiver of such plan) for
3 a vaccine described in section 1905(a)(4)(E) (and
4 the administration of such a vaccine), shall be equal
5 to 100 percent.”.

6 (c) ADJUSTMENT OF CHIP ALLOTMENTS.—Section
7 2104(m) of the Social Security Act (42 U.S.C.
8 1397dd(m)) is amended—

9 (1) in paragraph (2)(B), in the matter pre-
10 ceding clause (i), by striking “paragraphs (5) and
11 (7)” and inserting “paragraphs (5), (7), and (12)”;
12 and

13 (2) by adding at the end the following new
14 paragraph:

15 “(12) ADJUSTING ALLOTMENTS TO ACCOUNT
16 FOR INCREASED FEDERAL PAYMENTS FOR COV-
17 ERAGE AND ADMINISTRATION OF COVID-19 VAC-
18 CINES.—If a State, commonwealth, or territory re-
19 ceives payment for a fiscal year (beginning with fis-
20 cal year 2021) under subsection (a) of section 2105
21 for expenditures that are subject to the enhanced
22 FMAP specified under subsection (c)(12) of such
23 section, the amount of the allotment determined for
24 the State, commonwealth, or territory under this
25 subsection—

1 “(A) for such fiscal year shall be increased
2 by the projected expenditures for such year by
3 the State, commonwealth, or territory under the
4 State child health plan (or a waiver of such
5 plan) for vaccines described in section
6 1905(a)(4)(E) (and the administration of such
7 vaccines); and

8 “(B) once actual expenditures are available
9 in the subsequent fiscal year, the fiscal year al-
10 lotment that was adjusted by the amount de-
11 scribed in subparagraph (A) shall be adjusted
12 on the basis of the difference between—

13 “(i) such projected amount of expend-
14 itures described in subparagraph (A) for
15 such fiscal year described in such subpara-
16 graph by the State, commonwealth, or ter-
17 ritory; and

18 “(ii) the actual amount of expendi-
19 tures for such fiscal year described in sub-
20 paragraph (A) by the State, common-
21 wealth, or territory under the State child
22 health plan (or waiver of such plan) for
23 vaccines described in section 1905(a)(4)(E)
24 (and the administration of such vac-
25 cines).”.

1 **SEC. 9822. MODIFICATIONS TO CERTAIN COVERAGE UNDER**
2 **CHIP FOR PREGNANT AND POSTPARTUM**
3 **WOMEN.**

4 (a) MODIFICATIONS TO COVERAGE.—

5 (1) IN GENERAL.—Section 2107(e)(1) of the
6 Social Security Act (42 U.S.C. 1397gg(e)(1)) is
7 amended—

8 (A) by redesignating subparagraphs (J)
9 through (S) as subparagraphs (K) through (T),
10 respectively; and

11 (B) by inserting after subparagraph (I) the
12 following new subparagraph:

13 “(J) Paragraphs (5) and (16) of section
14 1902(e) (relating to the State option to provide
15 medical assistance consisting of full benefits
16 during pregnancy and throughout the 12-month
17 postpartum period under title XIX), if the
18 State provides child health assistance for tar-
19 geted low-income children who are pregnant or
20 to targeted low-income pregnant women and the
21 State has elected to apply such paragraph (16)
22 with respect to pregnant women under title
23 XIX, the provision of assistance under the
24 State child health plan or waiver for targeted
25 low-income children or targeted low-income
26 pregnant women during pregnancy and the 12-

1 month postpartum period shall be required and
2 not at the option of the State and shall include
3 coverage of all items or services provided to a
4 targeted low-income child or targeted low-in-
5 come pregnant woman (as applicable) under the
6 State child health plan or waiver).”.

7 (2) OPTIONAL COVERAGE OF TARGETED LOW-
8 INCOME PREGNANT WOMEN.—Section 2112(d)(2)(A)
9 of the Social Security Act (42 U.S.C.
10 1397ll(d)(2)(A)) is amended by inserting after “60-
11 day period” the following: “, or, in the case that
12 subparagraph (A) of section 1902(e)(16) applies to
13 the State child health plan (or waiver of such plan),
14 pursuant to section 2107(e)(1), the 12-month pe-
15 riod,”.

16 (b) EFFECTIVE DATE.—The amendments made by
17 subsection (a), shall apply with respect to State elections
18 made under paragraph (16) of section 1902(e) of the So-
19 cial Security Act (42 U.S.C. 1396a(e)), as added by sec-
20 tion 9812(a) of subtitle J of this title, during the 7-year
21 period beginning on the 1st day of the 1st fiscal year quar-
22 ter that begins one year after the date of the enactment
23 of this Act.

Subtitle L—Medicare

SEC. 9831. FLOOR ON THE MEDICARE AREA WAGE INDEX FOR HOSPITALS IN ALL-URBAN STATES.

(a) IN GENERAL.—Section 1886(d)(3)(E) of the Social Security Act (42 U.S.C. 1395ww(d)(3)(E)) is amended—

(1) in clause (i), in the first sentence, by striking “or (iii)” and inserting “, (iii), or (iv)”;

(2) by adding at the end the following new clause:

“(iv) FLOOR ON AREA WAGE INDEX
FOR HOSPITALS IN ALL-URBAN STATES.—

“(I) IN GENERAL.—For discharges occurring on or after October 1, 2021, the area wage index applicable under this subparagraph to any hospital in an all-urban State (as defined in subclause (IV)) may not be less than the minimum area wage index for the fiscal year for hospitals in that State, as established under subclause (II).

“(II) MINIMUM AREA WAGE INDEX.—For purposes of subclause (I), the Secretary shall establish a

1 minimum area wage index for a fiscal
2 year for hospitals in each all-urban
3 State using the methodology described
4 in section 412.64(h)(4)(vi) of title 42,
5 Code of Federal Regulations, as in ef-
6 fect for fiscal year 2018.

7 “(III) WAIVING BUDGET NEU-
8 TRALITY.—Pursuant to the fifth sen-
9 tence of clause (i), this clause shall
10 not be applied in a budget neutral
11 manner.

12 “(IV) ALL-URBAN STATE DE-
13 FINED.—In this clause, the term ‘all-
14 urban State’ means a State in which
15 there are no rural areas (as defined in
16 paragraph (2)(D)) or a State in which
17 there are no hospitals classified as
18 rural under this section.”.

19 (b) WAIVING BUDGET NEUTRALITY.—Section
20 1886(d)(3)(E)(i) of the Social Security Act (42 U.S.C.
21 1395ww(d)(3)(E)(i)) is amended, in the fifth sentence—

22 (1) by striking “and the amendments” and in-
23 serting “, the amendments”; and

1 (2) by inserting “, and the amendments made
2 by section 9831(a) of the American Rescue Plan Act
3 of 2021” after “Care Act”.

4 **SEC. 9832. SECRETARIAL AUTHORITY TO TEMPORARILY**
5 **WAIVE OR MODIFY APPLICATION OF CER-**
6 **TAIN MEDICARE REQUIREMENTS WITH RE-**
7 **SPECT TO AMBULANCE SERVICES FUR-**
8 **NISHED DURING CERTAIN EMERGENCY PERI-**
9 **ODS.**

10 (a) **WAIVER AUTHORITY.**—Section 1135(b) of the
11 Social Security Act (42 U.S.C. 1320b–5(b)) is amended—

12 (1) in the first sentence—

13 (A) in paragraph (7), by striking “and” at
14 the end;

15 (B) in paragraph (8), by striking the pe-
16 riod at the end and inserting “; and”; and

17 (C) by inserting after paragraph (8) the
18 following new paragraph:

19 “(9) any requirement under section 1861(s)(7)
20 or section 1834(l) that an ambulance service include
21 the transport of an individual to the extent nec-
22 essary to allow payment for ground ambulance serv-
23 ices furnished in response to a 911 call (or the
24 equivalent in areas without a 911 call system) in
25 cases in which an individual would have been trans-

1 ported to a destination permitted under Medicare
2 regulations (as described in section 410.40 to title
3 42, Code of Federal Regulations (or successor regu-
4 lations)) but such transport did not occur as a result
5 of community-wide emergency medical service
6 (EMS) protocols due to the public health emergency
7 described in subsection (g)(1)(B).”; and

8 (2) in the flush matter at the end, by adding
9 at the end the following: “Ground ambulance serv-
10 ices for which payment is made pursuant to para-
11 graph (9) shall be paid at the base rate that would
12 have been paid under the fee schedule established
13 under 1834(l) (excluding any mileage payment) if
14 the individual had been so transported and, with re-
15 spect to ambulance services furnished by a critical
16 access hospital or an entity described in paragraph
17 (8) of such section, at the amount that otherwise
18 would be paid under such paragraph.”.

19 (b) EMERGENCY PERIOD EXCEPTION.—Section
20 1135(g)(1)(B) of the Social Security Act (42 U.S.C.
21 1320b–5(g)(1)(B)) is amended, in the matter preceding
22 clause (i), by striking “subsection (b)(8)” and inserting
23 “paragraphs (8) and (9) of subsection (b)”.

1 **Subtitle M—Coronavirus State and**
2 **Local Fiscal Recovery Funds**

3 **SEC. 9901. CORONAVIRUS STATE AND LOCAL FISCAL RE-**
4 **COVERY FUNDS.**

5 (a) IN GENERAL.—Title VI of the Social Security Act
6 (42 U.S.C. 801 et seq.) is amended by adding at the end
7 the following:

8 **“SEC. 602. CORONAVIRUS STATE FISCAL RECOVERY FUND.**

9 “(a) APPROPRIATION.—In addition to amounts oth-
10 erwise available, there is appropriated for fiscal year 2021,
11 out of any money in the Treasury not otherwise appro-
12 priated, \$219,800,000,000, to remain available until ex-
13 pended, for making payments under this section to States,
14 territories, and Tribal governments to mitigate the fiscal
15 effects stemming from the public health emergency with
16 respect to the Coronavirus Disease (COVID–19).

17 “(b) AUTHORITY TO MAKE PAYMENTS.—

18 “(1) PAYMENTS TO TERRITORIES.—

19 “(A) IN GENERAL.—The Secretary shall
20 reserve \$4,500,000,000 of the amount appro-
21 priated under subsection (a) to make payments
22 to the territories.

23 “(B) ALLOCATION.—Of the amount re-
24 served under subparagraph (A)—

1 “(i) 50 percent of such amount shall
2 be allocated by the Secretary equally
3 among each territory; and

4 “(ii) 50 percent of such amount shall
5 be allocated by the Secretary as an addi-
6 tional amount to each territory in an
7 amount which bears the same proportion
8 to $\frac{1}{2}$ of the total amount reserved under
9 subparagraph (A) as the relative popu-
10 lation of the territory bears to the total
11 population of all such territories.

12 “(C) PAYMENT.—The Secretary shall pay
13 each territory the total of the amounts allocated
14 for the territory under subparagraph (B).

15 “(2) PAYMENTS TO TRIBAL GOVERNMENTS.—

16 “(A) IN GENERAL.—The Secretary shall
17 reserve \$20,000,000,000 of the amount appro-
18 priated under subsection (a) to make payments
19 to Tribal governments.

20 “(B) ALLOCATION.—Of the amount re-
21 served under subparagraph (A)—

22 “(i) \$1,000,000,000 shall be allocated
23 by the Secretary equally among each Trib-
24 al government; and

1 Secretary as an additional amount to the
2 District of Columbia; and

3 “(iii) an amount equal to the remain-
4 der of the amount reserved under subpara-
5 graph (A) after the application of clauses
6 (i) and (ii) of this subparagraph shall be
7 allocated by the Secretary as an additional
8 amount to each of the 50 States and the
9 District of Columbia in an amount which
10 bears the same proportion to such remain-
11 der as the average estimated number of
12 seasonally-adjusted unemployed individuals
13 (as measured by the Bureau of Labor Sta-
14 tistics Local Area Unemployment Statistics
15 program) in the State or District of Co-
16 lumbia over the 3-month period ending in
17 December 2020 bears to the average esti-
18 mated number of seasonally-adjusted un-
19 employed individuals in all of the 50 States
20 and the District of Columbia over the same
21 period.

22 “(C) PAYMENT.—The Secretary shall pay
23 each of the 50 States and the District of Co-
24 lumbia the total of the amounts allocated for

1 the State and District of Columbia under sub-
2 paragraph (B).

3 “(4) POPULATION DATA.—For purposes of de-
4 termining allocations for a State or territory under
5 this section, the population of the State or territory
6 shall be determined based on the most recent data
7 available from the Bureau of the Census.

8 “(5) TIMING.—

9 “(A) IN GENERAL.—Subject to subpara-
10 graph (B), to the extent practicable, with re-
11 spect to each State, territory, and Tribal gov-
12 ernment allocated a payment under this sub-
13 section, the Secretary shall make the payment
14 required for the State, territory, or Tribal gov-
15 ernment (as applicable) not later than 60 days
16 after the date on which the certification re-
17 quired under subsection (d) is provided to the
18 Secretary.

19 “(B) EXCEPTION.—With respect to the
20 amount allocated to the District of Columbia
21 under paragraph (3)(B)(ii)—

22 “(i) the Secretary shall pay such
23 amount to the District of Columbia not
24 later than 15 days after the date of enact-
25 ment of this section; and

1 “(ii) the District of Columbia shall
2 not be required to submit a certification
3 under subsection (d) as a condition for re-
4 ceiving such payment.

5 “(6) PRO RATA ADJUSTMENT AUTHORITY.—
6 The amounts otherwise determined for allocation
7 and payment under paragraphs (1), (2), and (3)
8 may be adjusted by the Secretary on a pro rata
9 basis to the extent necessary to ensure that all avail-
10 able funds are distributed to territories, Tribal gov-
11 ernments, and States in accordance with the require-
12 ments specified in each paragraph (as applicable)
13 and the certification requirement specified in sub-
14 section (d).

15 “(c) REQUIREMENTS.—

16 “(1) USE OF FUNDS.—A State, territory, or
17 Tribal government shall only use the funds provided
18 under a payment made under this section, or trans-
19 ferred pursuant to section 603(c)(3), to—

20 “(A) respond to or mitigate the public
21 health emergency with respect to the
22 Coronavirus Disease 2019 (COVID–19) or its
23 negative economic impacts;

24 “(B) cover costs incurred as a result of
25 such emergency;

1 “(C) replace revenue that was lost, de-
2 layed, or decreased (as determined based on
3 revenue projections for the State, Tribal Gov-
4 ernment, or territory as of January 27, 2020)
5 as a result of such emergency; or

6 “(D) address the negative economic im-
7 pacts of such emergency.

8 “(2) TRANSFER AUTHORITY.—A State, terri-
9 tory, or Tribal government receiving a payment from
10 funds made available under this section may transfer
11 funds to a private nonprofit organization (as that
12 term is defined in paragraph (17) of section 401 of
13 the McKinney-Vento Homeless Assistance Act (42
14 U.S.C. 11360(17)), a public benefit corporation in-
15 volved in the transportation of passengers or cargo,
16 or a special-purpose unit of State or local govern-
17 ment.

18 “(d) CERTIFICATION OF NEED AND INTENDED
19 USES.—In order to receive a payment under this section
20 (other than the payment made in accordance with sub-
21 section (b)(5)(B) of this section) or a transfer of funds
22 under section 603(c)(3), a State, territory, or Tribal gov-
23 ernment shall provide the Secretary with a certification
24 signed by the authorized officer of such State, territory,
25 or Tribal government, that—

1 “(1) such State, territory, or Tribal government
2 requires Federal assistance under this section to ef-
3 fectively carry out the activities specified in sub-
4 section (c) of this section; and

5 “(2) such State, territory, or Tribal govern-
6 ment’s intended uses of any payment under this sec-
7 tion , or transfer of funds under section 603(c)(3),
8 are consistent with subsection (c) of this section.

9 “(e) DEFINITIONS.—In this section:

10 “(1) SECRETARY.—The term ‘Secretary’ means
11 the Secretary of the Treasury.

12 “(2) STATE.—The term ‘State’ means each of
13 the 50 States and the District of Columbia.

14 “(3) TERRITORY.—The term ‘territory’ means
15 the Commonwealth of Puerto Rico, the United
16 States Virgin Islands, Guam, the Commonwealth of
17 the Northern Mariana Islands, and American
18 Samoa.

19 “(4) TRIBAL GOVERNMENT.—The term ‘Tribal
20 Government’ means the recognized governing body
21 of any Indian or Alaska Native tribe, band, nation,
22 pueblo, village, community, component band, or com-
23 ponent reservation, individually identified (including
24 parenthetically) in the list published most recently as
25 of the date of enactment of this Act pursuant to sec-

1 tion 104 of the Federally Recognized Indian Tribe
2 List Act of 1994 (25 U.S.C. 5131).

3 **“SEC. 603. CORONAVIRUS LOCAL FISCAL RECOVERY FUND.**

4 “(a) APPROPRIATION.—In addition to amounts oth-
5 erwise available, there is appropriated for fiscal year 2021,
6 out of any money in the Treasury not otherwise appro-
7 priated, \$130,200,000,000, to remain available until ex-
8 pended, for making payments under this section to metro-
9 politan cities, nonentitlement units of local government,
10 and counties to mitigate the fiscal effects stemming from
11 the public health emergency with respect to the
12 Coronavirus Disease (COVID–19).

13 “(b) AUTHORITY TO MAKE PAYMENTS.—

14 “(1) METROPOLITAN CITIES.—

15 “(A) IN GENERAL.—Of the amount appro-
16 priated under subsection (a), the Secretary
17 shall reserve \$45,570,000,000 to make pay-
18 ments to metropolitan cities.

19 “(B) ALLOCATION AND PAYMENT.—From
20 the amount reserved under subparagraph (A),
21 the Secretary shall estimate, allocate, and pay,
22 to each metropolitan city an amount determined
23 for the metropolitan city consistent with the
24 formula under section 106(b) of the Housing
25 and Community Development Act of 1974 (42

1 U.S.C. 5306(b)), except that, in applying such
2 formula, the Secretary shall substitute ‘all met-
3 ropolitan cities’ for ‘all metropolitan areas’ each
4 place it appears.

5 “(2) NONENTITLEMENT UNITS OF LOCAL GOV-
6 ERNMENT.—

7 “(A) IN GENERAL.—Of the amount appro-
8 priated under subsection (a), the Secretary
9 shall reserve \$19,530,000,000 to make pay-
10 ments to States for distribution by the State to
11 nonentitlement units of local government in the
12 State.

13 “(B) ALLOCATION AND PAYMENT.—From
14 the amount reserved under subparagraph (A),
15 the Secretary shall allocate and pay to each
16 State an amount which bears the same propor-
17 tion to such reserved amount as the total popu-
18 lation of all areas that are non-metropolitan cit-
19 ies in the State bears to the total population of
20 all areas that are non-metropolitan cities in all
21 such States.

22 “(C) DISTRIBUTION TO NONENTITLEMENT
23 UNITS OF LOCAL GOVERNMENT.—

24 “(i) IN GENERAL.—Not later than 30
25 days after a State receives a payment

1 under subparagraph (B), the State shall
2 distribute to each nonentitlement unit of
3 local government in the State an amount
4 that bears the same proportion to the
5 amount of such payment as the population
6 of the nonentitlement unit of local govern-
7 ment bears to the total population of all
8 the nonentitlement units of local govern-
9 ment in the State, subject to clause (iii).

10 “(ii) DISTRIBUTION OF FUNDS.—

11 “(I) EXTENSION FOR DISTRIBUTION.—If an authorized officer of a
12 State required to make distributions
13 under clause (i) certifies in writing to
14 the Secretary before the end of the
15 30-day distribution period described
16 in such clause that it would constitute
17 an excessive administrative burden for
18 the State to meet the terms of such
19 clause with respect to 1 or more such
20 distributions, the authorized officer
21 may request, and the Secretary shall
22 grant, an extension of such period of
23 not more than 30 days to allow the
24

1 State to make such distributions in
2 accordance with clause (i).

3 “(II) ADDITIONAL EXTEN-
4 SIONS.—

5 “(aa) IN GENERAL.—If a
6 State has been granted an exten-
7 sion to the distribution period
8 under subclause (I) but is unable
9 to make all the distributions re-
10 quired under clause (i) before the
11 end of such period as extended,
12 the authorized officer of the
13 State may request an additional
14 extension of the distribution pe-
15 riod of not more than 30 days.
16 The Secretary may grant a re-
17 quest for an additional extension
18 of such period only if—

19 “(AA) the authorized
20 officer making such request
21 provides a written plan to
22 the Secretary specifying, for
23 each distribution for which
24 an additional extension is re-
25 quested, when the State ex-

1 pects to make such distribu-
2 tion and the actions the
3 State has taken and will
4 take in order to make all
5 such distributions before the
6 end of the distribution pe-
7 riod (as extended under sub-
8 clause (I) and this sub-
9 clause); and

10 “(BB) the Secretary
11 certifies in writing that the
12 actions specified in such
13 plan are likely sufficient for
14 the State to make all such
15 distributions before the end
16 of the distribution period (as
17 so extended).

18 “(bb) FURTHER ADDI-
19 TIONAL EXTENSIONS.—If a State
20 granted an additional extension
21 of the distribution period under
22 item (aa) requires any further
23 additional extensions of such pe-
24 riod, the request only may be
25 made and granted subject to the

1 requirements specified in item
2 (aa).

3 “(iii) CAPPED AMOUNT.—The total
4 amount distributed to a nonentitlement
5 unit of local government under this para-
6 graph may not exceed the amount equal to
7 75 percent of the most recent budget for
8 the nonentitlement unit of local govern-
9 ment as of January 27, 2020.

10 “(iv) REDISTRIBUTION OF EXCESS
11 AMOUNTS.—Any amounts not distributed
12 to a nonentitlement unit of local govern-
13 ment as a result of the application of
14 clause (iii) shall be retained or paid as fol-
15 lows:

16 “(I) 50 percent of all such undis-
17 tributed amounts shall be retained by
18 the State.

19 “(II) Subject to the payment
20 limit under clause (iii), the remainder
21 of all such undistributed amounts
22 shall be allocated and paid by the
23 State to each nonentitlement unit of
24 local government in the State an
25 amount that bears the same propor-

1 tion to such remainder as the popu-
2 lation of the nonentitlement unit of
3 local government bears to the total
4 population of all nonentitlement units
5 of local government in the State.

6 “(v) ADJUSTMENT AUTHORITY.—A
7 State may make pro rata adjustments to
8 the allocations determined under clause
9 (iv)(II) as necessary to comply with clause
10 (iii) and ensure that all available funds are
11 distributed to nonentitlement units of local
12 government in a State.

13 “(D) PENALTY FOR NONCOMPLIANCE.—If,
14 by the end of the 120-day period that begins on
15 the date a State receives a payment under sub-
16 paragraph (B) or, if later, the last day of the
17 distribution period for the State (as extended
18 with respect to the State under subparagraph
19 (C)(ii)), such State has failed to make all the
20 distributions from such payment in accordance
21 with the terms of subparagraph (C) (including
22 any extensions of the distribution period grant-
23 ed in accordance with such subparagraph), an
24 amount equal to the amount of such payment
25 that remains undistributed as of such date shall

1 be booked as a debt of such State owed to the
2 Federal Government, shall be paid back from
3 the State's allocation provided under section
4 602(b)(3)(B)(iii), and shall be deposited into
5 the general fund of the Treasury.

6 “(3) COUNTIES.—

7 “(A) AMOUNT.—From the amount appro-
8 priated under subsection (a), the Secretary
9 shall reserve \$65,100,000,000 of such amount
10 to make payments directly to counties in an
11 amount which bears the same proportion to the
12 total amount reserved under this paragraph as
13 the relative population of each such county
14 bears to the total population of all such entities.

15 “(B) SPECIAL RULES.—

16 “(i) URBAN COUNTIES.—No county
17 that is an ‘urban county’ (as defined in
18 section 102 of the Housing and Commu-
19 nity Development Act of 1974 (42 U.S.C.
20 5302)) shall receive less than the amount
21 the county would otherwise receive if the
22 amount paid under this paragraph were al-
23 located to metropolitan cities and urban
24 counties under section 106(b) of the Hous-

1 ing and Community Development Act of
2 1974 (42 U.S.C. 5306(b)).

3 “(ii) COUNTIES THAT ARE NOT UNITS
4 OF GENERAL LOCAL GOVERNMENT.—In
5 the case of an amount to be paid to a
6 county that is not a unit of general local
7 government, the amount shall instead be
8 paid to the State in which such county is
9 located, and such State shall distribute
10 such amount to units of general local gov-
11 ernment within such county in an amounts
12 that bear the same proportion as the popu-
13 lation of such units of general local govern-
14 ment bear to the total population of such
15 county.

16 “(iii) DISTRICT OF COLUMBIA.—For
17 purposes of this paragraph, the District of
18 Columbia shall be considered to consist of
19 a single county that is a unit of general
20 local government.

21 “(4) CONSOLIDATED GOVERNMENTS.—A unit
22 of general local government that has formed a con-
23 solidated government, or that is geographically con-
24 tained (in full or in part) within the boundaries of
25 another unit of general local government may receive

1 a distribution under each of paragraphs (1), (2), and
2 (3), as applicable, based on the respective formulas
3 specified in such paragraphs.

4 “(5) PRO RATA ADJUSTMENT AUTHORITY.—
5 The amounts otherwise determined for allocation
6 and payment under paragraphs (1), (2), and (3)
7 may be adjusted by the Secretary on a pro rata
8 basis to the extent necessary to ensure that all avail-
9 able funds are distributed to metropolitan cities,
10 counties, and States in accordance with the require-
11 ments specified in each paragraph (as applicable)
12 and the certification requirement specified in sub-
13 section (d).

14 “(6) POPULATION.—For purposes of deter-
15 mining allocations under this section, the population
16 of an entity shall be determined based on the most
17 recent data are available from the Bureau of the
18 Census or, if not available, from such other data as
19 a State determines appropriate.

20 “(7) TIMING.—To the extent practicable—

21 “(A) with respect to each metropolitan city
22 allocated a payment under paragraph (1) and
23 each county allocated a payment under para-
24 graph (3), the Secretary shall make the pay-
25 ment required for the metropolitan city or coun-

1 ty (as applicable) not later than 60 days after
2 the date on which the certification required
3 under subsection (d) is provided to the Sec-
4 retary; and

5 “(B) with respect to the payments allo-
6 cated to States under paragraph (2) for dis-
7 tribution to nonentitlement units of local gov-
8 ernment, the Secretary shall make such pay-
9 ments not later than 60 days after the date of
10 enactment of this section.

11 “(c) REQUIREMENTS.—

12 “(1) USE OF FUNDS.—Except as provided in
13 paragraph (3), a metropolitan city, nonentitlement
14 unit of local government, or county receiving a pay-
15 ment from funds made available under this section
16 shall only use such amounts to—

17 “(A) respond to or mitigate the public
18 health emergency with respect to the
19 Coronavirus Disease 2019 (COVID-19) or its
20 negative economic impacts;

21 “(B) cover costs incurred as a result of
22 such emergency;

23 “(C) replace revenue that was lost, de-
24 layed, or decreased (as determined based on
25 revenue projections for the metropolitan city,

1 nonentitlement unit of local government, or
2 county as of January 27, 2020) as a result of
3 such emergency; or

4 “(D) address the negative economic im-
5 pacts of such emergency.

6 “(2) TRANSFER AUTHORITY.—A metropolitan
7 city, nonentitlement unit of local government, or
8 county receiving a payment from funds made avail-
9 able under this section may transfer funds to a pri-
10 vate nonprofit organization (as that term is defined
11 in paragraph (17) of section 401 of the McKinney-
12 Vento Homeless Assistance Act (42 U.S.C.
13 11360(17)), a public benefit corporation involved in
14 the transportation of passengers or cargo, or a spe-
15 cial-purpose unit of State or local government.

16 “(3) TRANSFERS TO STATES.—Notwithstanding
17 paragraph (1) of this subsection, a metropolitan city,
18 nonentitlement unit of local government, or county
19 receiving a payment from funds made available
20 under this section may transfer such funds to the
21 State in which such entity is located.

22 “(d) CERTIFICATION OF NEED AND INTENDED
23 USES.—In order to receive a payment under paragraphs
24 (1) or (3) of subsection (b), a metropolitan city or a coun-
25 ty (as each of those terms are defined in subsection (e)),

1 shall provide the Secretary with a certification signed by
2 the authorized officer of such metropolitan city or county,
3 that—

4 “(1) such metropolitan city or county requires
5 Federal assistance under this section to effectively
6 carry out the activities specified in subsection (c);
7 and

8 “(2) such metropolitan city or county’s intended
9 uses of any payment under this section are con-
10 sistent with subsection (c).

11 “(e) DEFINITIONS.—In this section:

12 “(1) COUNTY.—The term ‘county’ means a
13 county, parish, or other equivalent county division
14 (as defined by the Bureau of the Census).

15 “(2) METROPOLITAN CITY.—The term ‘metro-
16 politan city’ has the meaning given that term in sec-
17 tion 102(a)(4) of the Housing and Community De-
18 velopment Act of 1974 (42 U.S.C. 5302(a)(4)) and
19 includes cities that relinquish or defer their status as
20 a metropolitan city for purposes of receiving alloca-
21 tions under section 106 of such Act (42 U.S.C.
22 5306) for fiscal year 2021.

23 “(3) NONENTITLEMENT UNIT OF LOCAL GOV-
24 ERNMENT.—The term ‘nonentitlement unit of local
25 government’ means a ‘city’ (as that term is defined

1 in section 102(a)(5) of the Housing and Community
 2 Development Act of 1974 (42 U.S.C. 5302(a)(5)))
 3 that is not a metropolitan city.

4 “(4) SECRETARY.—The term ‘Secretary’ means
 5 the Secretary of the Treasury.

6 “(5) STATE.—The term ‘State’ means each of
 7 the 50 States, the District of Columbia, the Com-
 8 monwealth of Puerto Rico, the United States Virgin
 9 Islands, Guam, the Commonwealth of the Northern
 10 Mariana Islands, and American Samoa.

11 “(6) UNIT OF GENERAL LOCAL GOVERN-
 12 MENT.—The term ‘unit of general local government’
 13 has the meaning given that term in section
 14 102(a)(1) of the Housing and Community Develop-
 15 ment Act of 1974 (42 U.S.C. 5302(a)(1)).”.

16 (b) TECHNICAL AMENDMENT.—The heading for title
 17 VI of the Social Security Act (42 U.S.C. 801 et seq.) is
 18 amended by striking “**FUND**” and inserting “**AND**
 19 **FISCAL RECOVERY FUNDS**”.

20 **TITLE X—COMMITTEE ON** 21 **FOREIGN RELATIONS**

22 **SEC. 10001. DEPARTMENT OF STATE OPERATIONS.**

23 In addition to amounts otherwise available, there is
 24 authorized and appropriated to the Secretary of State for
 25 fiscal year 2021, out of any money in the Treasury not

1 otherwise appropriated, \$204,000,000, to remain available
2 until September 30, 2022, for necessary expenses of the
3 Department of State to carry out the authorities, func-
4 tions, duties, and responsibilities in the conduct of the for-
5 eign affairs of the United States, to prevent, prepare for,
6 and respond to coronavirus domestically or internationally,
7 which shall include maintaining Department of State oper-
8 ations.

9 **SEC. 10002. UNITED STATES AGENCY FOR INTERNATIONAL**
10 **DEVELOPMENT OPERATIONS.**

11 In addition to amounts otherwise available, there is
12 authorized and appropriated to the Administrator of the
13 United States Agency for International Development for
14 fiscal year 2021, out of any money in the Treasury not
15 otherwise appropriated, \$41,000,000, to remain available
16 until September 30, 2022, to carry out the provisions of
17 section 667 of the Foreign Assistance Act of 1961 (22
18 U.S.C. 2427) for necessary expenses of the United States
19 Agency for International Development to prevent, prepare
20 for, and respond to coronavirus domestically or inter-
21 nationally, and for other operations and maintenance re-
22 quirements related to coronavirus.

23 **SEC. 10003. GLOBAL RESPONSE.**

24 (a) IN GENERAL.—In addition to amounts otherwise
25 available, there is authorized and appropriated to the Sec-

1 retary of State for fiscal year 2021, out of any money in
2 the Treasury not otherwise appropriated, \$8,675,000,000,
3 to remain available until September 30, 2022, for nec-
4 essary expenses to carry out the provisions of section 531
5 of chapter 4 of part II of the Foreign Assistance Act of
6 1961 (22 U.S.C. 2346) as health programs to prevent,
7 prepare for, and respond to coronavirus, which shall in-
8 clude recovery from the impacts of such virus and shall
9 be allocated as follows—

10 (1) \$905,000,000 to be made available to the
11 United States Agency for International Development
12 for global health activities to prevent, prepare for,
13 and respond to coronavirus, which shall include a
14 contribution to a multilateral vaccine development
15 partnership to support epidemic preparedness;

16 (2) \$3,750,000,000 to be made available to the
17 Department of State to support programs for the
18 prevention, treatment, and control of HIV/AIDS in
19 order to prevent, prepare for, and respond to
20 coronavirus, including to mitigate the impact on
21 such programs from coronavirus and support recov-
22 ery from the impacts of the coronavirus, of which
23 not less than \$3,500,000,000 shall be for a United
24 States contribution to the Global Fund to Fight
25 AIDS, Tuberculosis and Malaria;

1 (3) \$3,090,000,000 to be made available to the
2 United States Agency for International Development
3 to prevent, prepare for, and respond to coronavirus,
4 which shall include support for international disaster
5 relief, rehabilitation, and reconstruction, for health
6 activities, and to meet emergency food security
7 needs; and

8 (4) \$930,000,000 to be made available to pre-
9 vent, prepare for, and respond to coronavirus, which
10 shall include activities to address economic and sta-
11 bilization requirements resulting from such virus.

12 (b) WAIVER OF LIMITATION.—Any contribution to
13 the Global Fund to Fight AIDS, Tuberculosis and Malaria
14 made pursuant to subsection (a)(2) shall be made avail-
15 able notwithstanding section 202(d)(4)(A)(i) of the United
16 States Leadership Against HIV/AIDS, Tuberculosis, and
17 Malaria Act of 2003 (22 U.S.C. 7622(d)(4)(A)(i)), and
18 such contribution shall not be considered a contribution
19 for the purpose of applying such section 202(d)(4)(A)(i).

20 (c) PERIOD OF AVAILABILITY.—Funds appropriated
21 by this section shall remain available for one additional
22 year if such funds are initially obligated before the expira-
23 tion of the period of availability contained in subsection
24 (a).

1 **SEC. 10004. HUMANITARIAN RESPONSE.**

2 (a) IN GENERAL.—In addition to amounts otherwise
3 available, there is authorized and appropriated to the Sec-
4 retary of State for fiscal year 2021, out of any money in
5 the Treasury not otherwise appropriated, \$500,000,000,
6 to remain available until September 30, 2022, to carry out
7 the provisions of section 2(a) and (b) of the Migration and
8 Refugee Assistance Act of 1962 (22 U.S.C. 2601(a) and
9 (b)) to prevent, prepare for, and respond to coronavirus.

10 (b) USE OF FUNDS.—Funds appropriated pursuant
11 to this section shall not be made available for the costs
12 of resettling refugees in the United States.

13 (c) PERIOD OF AVAILABILITY.—Funds appropriated
14 by this section shall remain available for one additional
15 year if such funds are initially obligated before the expira-
16 tion of the period of availability contained in subsection
17 (a).

18 **SEC. 10005. MULTILATERAL ASSISTANCE.**

19 In addition to amounts otherwise available, there is
20 authorized and appropriated to the Secretary of State for
21 fiscal year 2021, out of any money in the Treasury not
22 otherwise appropriated, \$580,000,000, to remain available
23 until September 30, 2022, to carry out the provisions of
24 section 301(a) of the Foreign Assistance Act of 1961 (22
25 U.S.C. 2221(a)) to prevent, prepare for, and respond to
26 coronavirus, which shall include support for the priorities

1 and objectives of the United Nations Global Humanitarian
2 Response Plan COVID–19 through voluntary contribu-
3 tions to international organizations and programs admin-
4 istered by such organizations.

5 **TITLE XI—COMMITTEE ON**
6 **INDIAN AFFAIRS**

7 **SEC. 11001. INDIAN HEALTH SERVICE.**

8 (a) In addition to amounts otherwise available, there
9 is appropriated to the Secretary of Health and Human
10 Services (in this section referred to as the “Secretary”)
11 for fiscal year 2021, out of any money in the Treasury
12 not otherwise appropriated, \$6,094,000,000, to remain
13 available until expended, of which—

14 (1) \$5,484,000,000 shall be for carrying out
15 the Act of August 5, 1954 (42 U.S.C. 2001 et seq.)
16 (commonly referred to as the Transfer Act), the In-
17 dian Self-Determination and Education Assistance
18 Act (25 U.S.C. 5301 et seq.), the Indian Health
19 Care Improvement Act (25 U.S.C. 1601 et seq.),
20 and titles II and III of the Public Health Service
21 Act (42 U.S.C. 201 et seq. and 241 et seq.) with re-
22 spect to the Indian Health Service, of which—

23 (A) \$2,000,000,000 shall be for lost reim-
24 bursements, in accordance with section 207 of

1 the Indian Health Care Improvement Act (25
2 U.S.C. 1621f);

3 (B) \$500,000,000 shall be for the provi-
4 sion of additional health care services, services
5 provided through the Purchased/Referred Care
6 program, and other related activities;

7 (C) \$140,000,000 shall be for information
8 technology, telehealth infrastructure, and the
9 Indian Health Service electronic health records
10 system;

11 (D) \$84,000,000 shall be for maintaining
12 operations of the Urban Indian health program,
13 which shall be in addition to other amounts
14 made available under this subsection for Urban
15 Indian organizations (as defined in section 4 of
16 the Indian Health Care Improvement Act (25
17 U.S.C. 1603));

18 (E) \$600,000,000 shall be for necessary
19 expenses to plan, prepare for, promote, dis-
20 tribute, administer, and track COVID–19 vac-
21 cines, for the purposes described in subpara-
22 graphs (F) and (G), and for other vaccine-re-
23 lated activities;

24 (F) \$1,500,000,000 shall be for necessary
25 expenses to detect, diagnose, trace, and monitor

1 COVID–19 infections, activities necessary to
2 mitigate the spread of COVID–19, supplies nec-
3 essary for such activities, for the purposes de-
4 scribed in subparagraphs (E) and (G), and for
5 other related activities;

6 (G) \$240,000,000 shall be for necessary
7 expenses to establish, expand, and sustain a
8 public health workforce to prevent, prepare for,
9 and respond to COVID–19, other public health
10 workforce-related activities, for the purposes de-
11 scribed in subparagraphs (E) and (F), and for
12 other related activities; and

13 (H) \$420,000,000 shall be for necessary
14 expenses related to mental health and substance
15 use prevention and treatment services, for the
16 purposes described in subparagraph (C) and
17 paragraph (2) as related to mental health and
18 substance use prevention and treatment serv-
19 ices, and for other related activities;

20 (2) \$600,000,000 shall be for the lease, pur-
21 chase, construction, alteration, renovation, or equip-
22 ping of health facilities to respond to COVID–19,
23 and for maintenance and improvement projects nec-
24 essary to respond to COVID–19 under section 7 of
25 the Act of August 5, 1954 (42 U.S.C. 2004a), the

1 Indian Self-Determination and Education Assistance
2 Act (25 U.S.C. 5301 et seq.), the Indian Health
3 Care Improvement Act (25 U.S.C. 1601 et seq.),
4 and titles II and III of the Public Health Service
5 Act (42 U.S.C. 202 et seq.) with respect to the In-
6 dian Health Service; and

7 (3) \$10,000,000 shall be for carrying out sec-
8 tion 7 of the Act of August 5, 1954 (42 U.S.C.
9 2004a) for expenses relating to potable water deliv-
10 ery.

11 (b) Funds appropriated by subsection (a) shall be
12 made available to restore amounts, either directly or
13 through reimbursement, for obligations for the purposes
14 specified in this section that were incurred to prevent, pre-
15 pare for, and respond to COVID–19 during the period be-
16 ginning on the date on which the public health emergency
17 was declared by the Secretary on January 31, 2020, pur-
18 suant to section 319 of the Public Health Service Act (42
19 U.S.C. 247d) with respect to COVID–19 and ending on
20 the date of the enactment of this Act.

21 (c) Funds made available under subsection (a) to
22 Tribes and Tribal organizations under the Indian Self-De-
23 termination and Education Assistance Act (25 U.S.C.
24 5301 et seq.) shall be available on a one-time basis. Such
25 non-recurring funds shall not be part of the amount re-

1 quired by section 106 of the Indian Self-Determination
2 and Education Assistance Act (25 U.S.C. 5325), and such
3 funds shall only be used for the purposes identified in this
4 section.

5 **SEC. 11002. BUREAU OF INDIAN AFFAIRS.**

6 (a) IN GENERAL.—In addition to amounts otherwise
7 made available, there is appropriated for fiscal year 2021,
8 out of any money in the Treasury not otherwise appro-
9 priated, \$900,000,000 to remain available until expended,
10 pursuant to the Snyder Act (25 U.S.C. 13), of which—

11 (1) \$100,000,000 shall be for Tribal housing
12 improvement;

13 (2) \$772,500,000 shall be for Tribal govern-
14 ment services, public safety and justice, social serv-
15 ices, child welfare assistance, and for other related
16 expenses;

17 (3) \$7,500,000 shall be for related Federal ad-
18 ministrative costs and oversight; and

19 (4) \$20,000,000 shall be to provide and deliver
20 potable water.

21 (b) EXCLUSIONS FROM CALCULATION.—Funds ap-
22 propriated under subsection (a) shall be excluded from the
23 calculation of funds received by those Tribal governments
24 that participate in the “Small and Needy” program.

1 (c) ONE-TIME BASIS FUNDS.—Funds made available
2 under subsection (a) to Tribes and Tribal organizations
3 under the Indian Self-Determination and Education As-
4 sistance Act (25 U.S.C. 5301 et seq.) shall be available
5 on a one-time basis. Such non-recurring funds shall not
6 be part of the amount required by section 106 of the In-
7 dian Self-Determination and Education Assistance Act
8 (25 U.S.C. 5325), and such funds shall only be used for
9 the purposes identified in this section.

10 **SEC. 11003. HOUSING ASSISTANCE AND SUPPORTIVE SERV-**
11 **ICES PROGRAMS FOR NATIVE AMERICANS.**

12 (a) APPROPRIATION.—In addition to amounts other-
13 wise available, there is appropriated to the Secretary of
14 Housing and Urban Development (in this section referred
15 to as the “Secretary”) for fiscal year 2021, out of any
16 money in the Treasury not otherwise appropriated,
17 \$750,000,000, to remain available until September 30,
18 2025, to prevent, prepare for, and respond to coronavirus,
19 for activities and assistance authorized under title I of the
20 Native American Housing Assistance and Self-Determina-
21 tion Act of 1996 (NAHASDA) (25 U.S.C. 4111 et seq.),
22 under title VIII of NAHASDA (25 U.S.C. 4221 et seq.),
23 and under section 106(a)(1) of the Housing and Commu-
24 nity Development Act of 1974 with respect to Indian

1 tribes (42 U.S.C. 5306(a)(1)), which shall be made avail-
2 able as follows:

3 (1) HOUSING BLOCK GRANTS.—\$455,000,000
4 shall be available for the Native American Housing
5 Block Grants and Native Hawaiian Housing Block
6 Grant programs, as authorized under titles I and
7 VIII of NAHASDA, subject to the following terms
8 and conditions:

9 (A) FORMULA.—Of the amounts made
10 available under this paragraph, \$450,000,000
11 shall be for grants under title I of NAHASDA
12 and shall be distributed according to the same
13 funding formula used in fiscal year 2021.

14 (B) NATIVE HAWAIIANS.—Of the amounts
15 made available under this paragraph,
16 \$5,000,000 shall be for grants under title VIII
17 of NAHASDA.

18 (C) USE.—Amounts made available under
19 this paragraph shall be used by recipients to
20 prevent, prepare for, and respond to
21 coronavirus, including to maintain normal oper-
22 ations and fund eligible affordable housing ac-
23 tivities under NAHASDA during the period
24 that the program is impacted by coronavirus. In
25 addition, amounts made available under sub-

1 paragraph (B) may be used to provide rental
2 assistance to eligible Native Hawaiian families
3 both on and off the Hawaiian Home Lands.

4 (D) TIMING OF OBLIGATIONS.—Amounts
5 made available under this paragraph shall be
6 used, as necessary, to cover or reimburse allow-
7 able costs to prevent, prepare for, and respond
8 to coronavirus that are incurred by a recipient,
9 including for costs incurred as of January 21,
10 2020.

11 (E) WAIVERS OR ALTERNATIVE REQUIRE-
12 MENTS.—The Secretary may waive or specify
13 alternative requirements for any provision of
14 NAHASDA (25 U.S.C. 4101 et seq.) or regula-
15 tion applicable to the Native American Housing
16 Block Grants or Native Hawaiian Housing
17 Block Grant program other than requirements
18 related to fair housing, nondiscrimination, labor
19 standards, and the environment, upon a finding
20 that the waiver or alternative requirement is
21 necessary to expedite or facilitate the use of
22 amounts made available under this paragraph.

23 (F) UNOBLIGATED AMOUNTS.—Amounts
24 made available under this paragraph which are
25 not accepted, are voluntarily returned, or other-

1 wise recaptured for any reason shall be used to
2 fund grants under paragraph (2).

3 (2) INDIAN COMMUNITY DEVELOPMENT BLOCK
4 GRANTS.—\$280,000,000 shall be available for grants
5 under title I of the Housing and Community Devel-
6 opment Act of 1974, subject to the following terms
7 and conditions:

8 (A) USE.—Amounts made available under
9 this paragraph shall be used, without competi-
10 tion, for emergencies that constitute imminent
11 threats to health and safety and are designed to
12 prevent, prepare for, and respond to
13 coronavirus.

14 (B) PLANNING.—Not to exceed 20 percent
15 of any grant made with funds made available
16 under this paragraph shall be expended for
17 planning and management development and ad-
18 ministration.

19 (C) TIMING OF OBLIGATIONS.—Amounts
20 made available under this paragraph shall be
21 used, as necessary, to cover or reimburse allow-
22 able costs to prevent, prepare for, and respond
23 to coronavirus incurred by a recipient, including
24 for costs incurred as of January 21, 2020.

1 (D) INAPPLICABILITY OF PUBLIC SERVICES
2 CAP.—Indian tribes may use up to 100 percent
3 of any grant from amounts made available
4 under this paragraph for public services activi-
5 ties to prevent, prepare for, and respond to
6 coronavirus.

7 (E) WAIVERS OR ALTERNATIVE REQUIRE-
8 MENTS.—The Secretary may waive or specify
9 alternative requirements for any provision of
10 title I of the Housing and Community Develop-
11 ment Act of 1974 (42 U.S.C. 5301 et seq.) or
12 regulation applicable to the Indian Community
13 Development Block Grant program other than
14 requirements related to fair housing, non-
15 discrimination, labor standards, and the envi-
16 ronment, upon a finding that the waiver or al-
17 ternative requirement is necessary to expedite
18 or facilitate the use of amounts made available
19 under this paragraph.

20 (3) TECHNICAL ASSISTANCE.—\$10,000,000
21 shall be used, without competition, to make new
22 awards or increase prior awards to existing technical
23 assistance providers to provide an immediate in-
24 crease in training and technical assistance to Indian
25 tribes, Indian housing authorities, tribally des-

1 ignated housing entities, and recipients under title
2 VIII of NAHASDA for activities under this section.

3 (4) OTHER COSTS.—\$5,000,000 shall be used
4 for the administrative costs to oversee and admin-
5 ister the implementation of this section, and pay for
6 associated information technology, financial report-
7 ing, and other costs.

8 **SEC. 11004. COVID-19 RESPONSE RESOURCES FOR THE**
9 **PRESERVATION AND MAINTENANCE OF NA-**
10 **TIVE AMERICAN LANGUAGES.**

11 (a) Section 816 of the Native American Programs
12 Act of 1974 (42 U.S.C. 2992d) is amended by adding at
13 the end the following:

14 “(f) In addition to amounts otherwise available, there
15 is appropriated for fiscal year 2021, out of any money in
16 the Treasury not otherwise appropriated, \$20,000,000 to
17 remain available until expended, to carry out section
18 803C(g) of this Act.”.

19 (b) Section 803C of the Native American Programs
20 Act of 1974 (42 U.S.C. 2991b-3) is amended by adding
21 at the end the following:

22 “(g) EMERGENCY GRANTS FOR NATIVE AMERICAN
23 LANGUAGE PRESERVATION AND MAINTENANCE.—Not
24 later than 180 days after the effective date of this sub-
25 section, the Secretary shall award grants to entities eligi-

1 ble to receive assistance under subsection (a)(1) to ensure
2 the survival and continuing vitality of Native American
3 languages during and after the public health emergency
4 declared by the Secretary pursuant to section 319 of the
5 Public Health Service Act (42 U.S.C. 247d) with respect
6 to the COVID–19 pandemic.”.

7 **SEC. 11005. BUREAU OF INDIAN EDUCATION.**

8 In addition to amounts otherwise available, there is
9 appropriated to the Bureau of Indian Education for fiscal
10 year 2021, out of any money in the Treasury not otherwise
11 appropriated, \$850,000,000, to remain available until ex-
12 pended, to be allocated by the Director of the Bureau of
13 Indian Education not more than 45 calendar days after
14 the date of enactment of this Act, for programs or activi-
15 ties operated or funded by the Bureau of Indian Edu-
16 cation, for Bureau-funded schools (as defined in section
17 1141(3) of the Education Amendments of 1978 (25
18 U.S.C. 2021(3)), and for Tribal Colleges or Universities
19 (as defined in section 316(b)(3) of the Higher Education
20 Act of 1965 (20 U.S.C. 1059c(b)(3))).

21 **SEC. 11006. AMERICAN INDIAN, NATIVE HAWAIIAN, AND**
22 **ALASKA NATIVE EDUCATION.**

23 In addition to amounts otherwise available, there is
24 appropriated to the Department of Education for fiscal
25 year 2021, out of any money in the Treasury not otherwise

1 appropriated, \$190,000,000, to remain available until ex-
2 pended, for awards, which shall be determined by the Sec-
3 retary of Education not more than 180 calendar days after
4 the date of enactment of this Act, of which—

5 (1) \$20,000,000 shall be for awards for Tribal
6 education agencies for activities authorized under
7 section 6121(c) of the Elementary and Secondary
8 Education Act of 1965 (20 U.S.C. 7441(c));

9 (2) \$85,000,000 shall be for awards to entities
10 eligible to receive grants under section 6205(a)(1) of
11 the Elementary and Secondary Education Act of
12 1965 (20 U.S.C. 7515(a)(1)) for activities author-
13 ized under section 6205(a)(3) of the Elementary and
14 Secondary Education Act of 1965 (20 U.S.C.
15 7515(a)(3)); and

16 (3) \$85,000,000 shall be for awards to entities
17 eligible to receive grants under section 6304(a)(1) of
18 the Elementary and Secondary Education Act of
19 1965 of 1965 (20 U.S.C. 7544(a)(1)) for activities
20 authorized under section 6304(a)(2-3) of the Ele-
21 mentary and Secondary Education Act of 1965 (20
22 U.S.C. 7544(a)(2-3)) and other related activities.